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Reports

on the

Administration of the Excise Department in the Bombay Presidency and Sind

For the Financial Year 1933-34

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1933-34.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1933–34 :—

(1) The rationing system was continued, the total ration for each district being fixed at the same figure as for 1932–33, and the district being continued as the unit of rationing (G.R., R.D., No. 9628/28, dated 16th January 1933). This ration was distributed by Collectors, the annual ration for each shop being fixed by them at the beginning of the year and adjustments being made from time to time between shops as required. No monthly rations for shops were fixed.

(2) The country spirit and opium shop licenses in the mofussil and toddy and hemp drugs shop licenses in the whole of the Presidency proper were disposed of by unrestricted auction sale, Collectors being allowed to use the following alternative or supplementary methods (G.R., R.D., No. 1258/28, dated 19th September 1930) when satisfactory disposal by open auction was not found feasible :—

(*a*) Auction with or without simultaneous tender ;

(*b*) Tender ; or

(*c*) Negotiation.

G.Rs., R.D., Nos. 9628/28, dated 16th January 1933 and 661/33, dated 24th May 1933.)

(3) The country spirit shop licenses in the Town and Island of Bombay were, as a special arrangement for one year only, renewed to the previous year's licensees.

(4) Opium licenses in the Town and Island of Bombay, Bandra and Kurla were disposed of by tender for 3 years ending 31st March 1936. (G.R., R.D., No. 9628/28 of 16th January 1933.)

(5) Foreign liquor "On" licenses in the Town and Island of Bombay were disposed of by auction. (G.R., R.D., No. 9628/28 of 16th January 1933.)

(6) The limit of possession, sale and transport of country spirit was, with the object of preventing import from the lower rural to higher urban duty areas, reduced from three bottles to one in Belgaum City and Camp, Ahmedabad City, and in the Matheran Municipal area,

from six bottles to three in the rest of the Belgaum Taluka. (G.Rs. R.D., Nos. 9628/28, dated 16th January 1933 and 1277-C dated 16th August 1933.)

(7) The closing hour of country spirit shops in the Presidency proper was extended from 8 p.m. to 8-30 p.m., as an experiment. This closing hour was applied to all Excise licenses which had the same closing hour as that of country spirit licenses. (G.R., R.D., No. 9628/28, dated 16th January 1933.)

(8) Country spirit shops in Poona City and Poona and Kirkee Cantonments were allowed to be kept open on public gazetted holidays. (G.R., R.D., No. 6715/28, dated 10th January 1933.)

(9) The strength of country spirit was raised as an experimental measure from 40° U.P. to 30° U.P. in the following areas, the duty on 30° U.P. being the same as that on 40° U.P. and that on 60° U.P. being reduced so as to make it proportionate to that on 30° U.P.:—

(*a*) Thana District.
(*b*) Shirala Petha, Walwa, Tasgaon and Khanapur Talukas of the Satara District.
(*c*) Bijapur District.
(*d*) Madh, Jalwandi, Inglun and Ambegaon shops in the Poona District.
(*e*) Broach City, Ankleshwar Town and Broach Taluka.

(G.R.s., R.D., Nos. 9628/28, dated 16th January 1933 and S. 78/3564-C, dated 27th February 1933, and G.M., R.D., No. 9628-C/28, dated 6th February 1933.)

(10) The still-head duty on country spirit was, as an experimental measure, reduced by 20 per cent. in the Kaira, Nasik and Kanara Districts. (G. R., R.D., No. 9628/28, dated 16th January 1933.)

(11) The maximum strength of masala liquor was raised from 40° U.P. to 25° U.P., in the Town and Island of Bombay and all the districts of the Presidency. (G.Rs., R.D., No. 153-C, dated 17th January 1933 and 24th January 1933.)

(12) Opium licensees in the Bombay Presidency proper were allowed to employ their female relatives as servants in their shops. (G.R., R.D., No. 6473/28, dated 18th January 1933.)

(13) The opening hour of hemp drugs shops in the Presidency proper was fixed at 6-30 a.m. (G.R., R.D., No. 9816/28 of 27th January 1933.)

(14) Revised rates of tree-tax on toddy producing trees were sanctioned for one year. Levy from the holders of domestic consumption licenses in the Surat District of a fee equal to the average license fee paid by toddy shops and tree foot booth licensees in the locality was also sanctioned experimentally for one year. (G.R., R.D., No. 890/28, dated 12th June 1933.)

(15) It was decided that all Foreign Liquor "Off" and "On" licenses in the mofussil, existing and new, which may be cancelled during their currency for breach of license conditions or which the Collector may consider undesirable to renew to the existing holders, or their heirs or assigns, should be considered as new licenses for the purpose of disposal, and their goodwill auctioned. (G.R., R.D., No. 9424/24, dated 20th June 1933.)

(16) The country spirit shops Gadag No. 1 and Betgeri No. 1 in the Dharwar District were managed departmentally during the year. (G.M., R.D., No. 500-C/33 (Confl.), dated 20th April 1933.)

(17) The limit of possession, retail sale and transport of toddy was raised from one gallon to four gallons in the East Khandesh District. (G.R., R.D., No. 1277-C, dated 15th August 1933.)

(18) The Excise duty on Indian-made perfumed spirits imported into the Presidency of Bombay was reduced from Rs. 60 per bulk gallon to Rs. 25-10-0 per proof gallon. (G.R., R.D., No. 7600/24, dated 7th August 1933.)

(19) The Superintendents of Excise in the Presidency proper were empowered to grant licenses, permits and passes under sub-section (1) of section 18-B of the Bombay Abkari Act. (G.R., R.D., No. 3748/28 dated 22nd February 1934.)

(20) The control over the Dangs was transferred to the Government of India with effect from 1st July 1933. (G.R., P. & R.D., No. 8885-VI-A dated 29th May 1933.)

(21) The leases of the Abkari administration of Ghodasar and Khadal Talukas in the Mahi Kantha Agency were terminated and the management restored to the Thakors concerned with effect from 1st April 1933. (G.R., P.D., No. 7780-II of 31st January 1933.)

(22) The excise control over the Sabarmati-Chhapi section of the R. M. Railway line was retransferred to the Government of Bombay with effect from 1st September 1933. (G.R., R.D., No. 1666/28 of 26th July 1933.)

(23) An outstill was established with effect from 1st April 1933 at Redi in the Ratnagiri District for the manufacture and supply of kaju and toddy spirits to the "On" shop at Redi. (G.M., R.D., No. S. 78/2780-C, dated 13th February 1933.)

2. In the body of this report all statistics of consumption and of revenue relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, viz., 25° U.P., 30° U.P.,

40° U.P. and 60° U.P. The sale of 25° and 30° U.P. was however confined to those border shops where it was found necessary to maintain spirit of higher strength in the interests of the British revenue owing to the reluctance of the adjoining States to reduce the strength of spirit at their border shops. As usual the policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such restriction had driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restriction and allow the sale of stronger spirit at the shops. In addition to the above sale strengths 25° U.P. masala liquor was introduced in the Presidency proper during the year to meet the requirements of the people who needed stronger spirits and to discourage the use of illicit liquor, cheap brands of foreign liquor and drinking of denatured spirit. The 40° U.P. masala has been continued at the same time.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 1,02,41,522 as against Rs. 1,05,35,291 in the previous year (Imperial Return I, column 2) showing a decrease of Rs. 2,93,769 mainly due to a heavy decline in the issue of country spirit in the Town and Island of Bombay and in the Thana and Broach and Panch Mahals District.

5. *License fees.*—The receipts from fees for the right of retail vend of country spirits at shops increased from Rs. 65,35,649 to Rs. 66,49,004 (Imperial Return I, column 4). The increase of Rs. 1,13,355 was partly due to the opening of additional shops and partly to higher bids at the auctions of Ahmedabad City shops.

6. *Revenue and consumption in the Akrani tract.*—The country spirit arrangements in the Akrani continued to be in charge of the Forest Department. The sale is effected by departmental shop-keepers at the fixed price of Annas 4 a bottle. The sale proceeds of spirit in the area amounted to Rs. 43,011 as against Rs. 44,954 during previous year. The decrease of Rs. 1,943 was due to the fall in consumption. The consumption of liquor which is issued at one strength only, viz., 60° U.P., amounted to 28,674 bulk gallons as against 29,865 bulk gallons in the previous year. The decrease of 1,191 bulk gallons is due to the poor economic condition of the people.

7. *Working of the contract supply system.*—There has been no contract supply system in any part of the Presidency since 1st April 1929. The spirit continued to be supplied departmentally from the Nasik Distillery. The Nasik Distillery with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This was the fourth year of the extension of section 18-B of the Bombay Abkari Act relating to Mahura flowers to the whole of the Presidency proper. The enquiry into the necessity of a vacation period for the areas at present notified

under the Act was completed and proposals were made to Government to restrict the vacation period to those areas where mahura flowers are common, and are collected for *bona fide* purposes.

The grant of licenses and permits for the possession and sale of mahura flowers was more strictly controlled during the year. It was arranged that licenses and permits should be issued by the Excise Officers only, and under the control of the Superintendents of Excise.

The extension of the Act has no doubt helped to some extent in checking illicit distillation. Cases of illicit possession of mahura flowers in Ahmedabad, Kaira, the Panch Mahals Sub-Division of Broach and Panch Mahals, West Khandesh, East Khandesh, Nasik, Thana, Kolaba and Poona were, 240, 113, 167, 159, 80, 13, 147, 66 and 6 in 1933–34 as against 185, 166, 207, 174, 435, 13, 93, 26 and 0 in 1932–33 respectively.

Experience has shown that restriction of the traffic in mahura flowers has had beneficial results. The vacation periods provided by the Act are considered by some Excise Officers to be too long. Better control of transport by road, particularly that from adjoining Indian States into the Presidency proper is desirable. A systematic attempt was made during the year to purchase for the Nasik Distillery as much of the mahura flowers produced in the British Districts of the Presidency proper as possible. Special local contractors were appointed in the Thana, Nasik and Surat Districts and arrangements were made with the Forest Department to ensure proper collection of mahura flowers in Government forests by these contractors. The appointment of local contractors will permit more thorough arrangements being made by the local people for the collection and supply of the produce of their areas. This should not only result in a decrease in the number of excise offences and an increase in the consumption of licit liquor but also enable the people collecting mahura flowers to obtain better prices than those offered by the large contractors operating over more than one district.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit increased from 1,651 in 1932–33 to 2,108. The shop at Jadramkunti in Bijapur District was closed on the recommendation of the Excise Advisory Committee and 458 additional shops were opened during the year. Many of these shops were formerly open, and thus are not new shops. Most of these shops were sanctioned, after consulting the Excise Advisory Committees concerned, in places where they were required to meet the legitimate needs of consumers or combat illicit distillation. An outstill "on" shop was opened at Redi in Vengurla Petha, Ratnagiri District, especially for the sale of kaju and toddy spirits, with a view to divert British custom from resorting to the Portuguese shops across the border. The opening had the desired effect inasmuch as some of the Portuguese shops on the border had to be closed for want of custom. Seven temporary shops were opened for the sale of country spirit at annual fairs in Belgaum and Dharwar Districts.

Owing to inadequate bids two country spirit shops in Dharwar District remained undisposed of and were managed departmentally during the year.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 832 meetings at which 1,326 recommendations were made. Of these 1,132 were accepted. Many of the rejected recommendations related to the closure of shops deemed essential, or to the fixing of special hours of sale. The opening hour of sale was the same as in the previous year, viz. 10-30 a.m., while the closing hour was changed from 8 p.m. to 8-30 p.m., except in the following cases:

(*i*) in Bombay where it was 9 p.m.

(*ii*) in the Bandra Municipal and Santa Cruz Cantonment areas where it was 9 p.m.

11. *Consumption.*—Appendix "A", column 11, shows in terms of proof gallons the sale of spirit at shops. There was a slight increase of 7,047 proof gallons or about ·68 per cent. There was a decrease in Broach and Panch Mahals, Surat, Thana, Bombay and Kolaba districts. In all other districts there was an increase. The noteworthy increase occurred in West Khandesh (22,782), Sholapur (9,577), Ahmedabad (5,240), Dharwar (4,556), Nasik (2,662), Ratnagiri (2,481), Satara (2,387), Kanara (2,020), and Kaira (1,428). But these increases were nearly counterbalanced by substantial decrease in the Town and Island of Bombay (35,935), Surat (5,634), Thana (3,810), and Broach and Panch Mahals (2,414). The increase in West Khandesh, Sholapur, Ahmedabad and Dharwar districts was due partly to the opening of additional shops and partly to effective competition and consequent lowering of selling rates in urban areas. The increase in Kaira and Kanara districts was due partly to the opening of additional shops and partly to reduced selling prices consequent on the reduction of still head duty-rates. In the other districts the increases were due to reduced selling rates brought about by competition on account of the opening of additional shops.

The decrease in the Town and Island of Bombay was due to the continued trade depression and bad state of the textile industry resulting in the closure of some mills and shorter hours of work. The decrease in Thana district was due to the high selling rates charged by licensees and diversion of custom to toddy which is comparatively cheaper. In Surat the decrease was due to the control over the Dangs having been transferred to the Government of India from 1st July 1933. In other districts the decrease was due to (1) continued trade depression, (2) high selling prices charged by licensees, and (3) illicit distillation and illicit importation in tracts where there are facilities for such practices.

The following statement shows in respect of Bombay City and each district (1) ration fixed for 1933-34, (2) the actual consumption in 1933-34, 1932-33 and 1931-32 and (3) the number of cases of illicit distillation, possession, sale and import detected in 1933-34 and 1932-33. The total rations fixed for 1933-34 were the same as those for 1932-33. Consumption was about 59 per cent. of the ration.

Name of District.	Ratio in London proof gallons 1933-34.	Consumption—London. Proof Gallons.			Increase or Decrease with reference to		Cases of illicit importation, possession, sale and distillation.		
		1933-34.	1932-33.	1931-32.	1932-33.	1931-32.	1933-34.	1932-33.	Increase or Decrease.
Ahmedabad	68,536	73,068	67,828	66,141	5,240	6,927	324	349	— 25
Kaira	36,000	18,111	16,683	14,064	1,428	4,047	539	1,039	— 500
Panch Mahals	51,066	14,050	15,439	18,177	— 1,389	— 4,127	911	783	128
Broach	48,564	27,950	28,975	20,898	— 1,025	7,052	59	51	8
Surat	230,365	95,081	100,715	95,156	— 5,634	—75	181	259	— 78
Thana	153,196	59,015	62,825	68,781	— 3,810	— 9,766	760	592	168
Bombay Suburban ..	63,197	34,941	34,719	36,239	222	— 1,298	25	14	11
Bombay	423,191	298,113	334,048	344,705	— 35,935	— 46,592	51	37	14
Kolaba	92,770	28,035	29,225	30,999	— 1,190	— 2,964	240	139	101
Ratnagiri	82,920	39,380	36,899	31,596	2,481	7,784	129	104	25
Kanara	27,735	20,128	18,108	17,612	2,020	2,516	102	159	— 57
Dharwar	49,470	29,374	24,818	23,755	4,556	5,619	183	154	29
Belgaum	50,153	27,263	26,128	26,120	1,135	1,143	258	170	88
Bijapur	22,600	10,824	10,814	8,879	10	1,945	227	161	66
Sholapur	27,138	28,869	19,292	21,514	9,577	7,355	110	75	35
Satara	13,073	11,471	9,084	8,827	2,387	2,644	288	110	178
Poona	100,680	74,607	74,104	85,082	503	—10,475	40	53	— 13
Ahmednagar	19,097	7,854	7,745	8,150	109	— 296	69	36	33
Nasik	45,613	25,558	22,896	21,816	2,662	3,742	346	263	83
West Khandesh	91,179	82,436	59,654	49,757	22,782	32,679	1,483	1,073	410
		*11,470	*11,946	*8,324	*— 476	*3,146			
East Khandesh	68,888	28,514	27,120	29,094	1,394	— 580	300	150	150
Total ..	17,65,431	10,46,112	10,39,065	10,35,686	7,047	10,426	6,625	5,771	854

12. *Temperance activities.*—No genuine temperance activities of note occurred in Bombay City or in the mofussil, and licensees carried on their business in security as in normal times. An attempt was made to picket a foreign liquor shop in Belgaum Camp but this had no effect on sales owing to the prompt arrest of the picketer by the police.

13. *Administration of Distilleries and Warehouses.*—One central distillery and 34 bonded warehouses were maintained. The warehouse at Panvel was closed from 1st April 1933 as a measure of retrenchment while that at Ahwa was transferred to the Government of India from 1st July 1933 consequent on the transfer of the control over the Dangs. The issues to retailers in British Districts of duty-paid spirits amounted to 1,052,482 proof gallons (exclusive of 11,544 proof gallons issued from the small distillery at Dhadgaon which is for the isolated Akrani tract) against 1,043,349 proof gallons in the previous year. Masala liquor is increasing in popularity.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all districts except Ratnagiri, Dharwar, Bijapur, Sholapur, Satara, Poona, Nasik and East Khandesh. The total quantities sold were :—

	1933-34. Gallons.	1932-33. Gallons.
25° U.P.	54	14
30° U.P.	696	123
40° U.P.	213	431
60° U.P.	6,235	5,591
25° U.P. Masala ..	4	....
40° U.P. Masala ..	23	3

Similar permits were also granted for the sale of toddy under which 8,375 ; 2,305 ; 1,457 ; 20 and 8 gallons were sold in Broach and Panch Mahals, Surat, West Khandesh, Ahmedabad and Ahmednagar districts respectively.

CHAPTER III.

Toddy.

15. *Revenue.*—The revenue under this head is derived from (1) tree-tax and (2) fee for the retail sale of toddy. It amounted to Rs. 59,85,044 as compared with Rs. 51,99,792 in the previous year (column 11 of Imperial Return I), an increase of Rs. 7,85,252.

16. *Tree tax.*—The receipts from tree-tax amounted to Rs. 21,23,753 as against Rs. 19,11,611 in the previous year (column 8 of the Imperial Return I). The increase of Rs. 2,12,142 was due to an increase in the total number of trees tapped and to the enhancement of tree-tax rates in most of the districts with effect from 1st August 1933.

17. *License fees.*—The realisations from license fees amounted to Rs. 38,61,291 as against Rs. 32,88,181 in the preceding year (column 9 of the Imperial Return I) showing an increase of Rs. 5,73,110. This increase was due to keen competition at the auctions in some districts and to the disposal of licenses by the simultaneous tender,

i.e. tender-cum-auction system which, following on its successful use in excise auctions at Belgaum was adopted generally for the first time. A notable success was in Bombay where under the Collector, Mr. Master, the system produced about three lakhs more than the results of the previous year. The system succeeds by the encouragement it gives to new comers who often are shy of bidding in open auctions, to make tenders, and secondly it causes existing licensees to tender or bid up to the full value of the shop.

The increase in the total number of shops and booths has also helped to raise the license fees.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix "B").

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1932-33	40,508	15,455	3,28,642	3,84,605
1933-34	42,892	15,217	3,45,922	4,04,031
	+2,384	—238	+17,280	+19,426

There was an increase in the total number of trees tapped the most noticeable being in the districts of Thana, Sholapur, Poona, Dharwar, Broach and Nasik. The increase in the Thana district was due to the tapping of a large number of trees for the supply of toddy to Bombay and also to the opening of additional shops and booths in the district. The increase in the Sholapur district was due partly to the opening of additional shops and partly due to the competition among the licensees. The increase in the Poona district was due partly to the trees being tapped for the supply of toddy to Bombay and Satara and partly to the opening of additional shops and booths in the district. The increase in the Dharwar and Nasik districts was due to the opening of additional shops and booths. For one reason or another there was a decrease in the number of trees tapped in Ahmedabad, Kaira, Surat, Bombay Suburban, Kolaba, Bijapur and East Khandesh, the most noticeable being in Surat, Bijapur and Bombay Suburban districts.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were—

Year.	Domestic consumption.	Tree-foot booths.	Shops.	Total.
1932-33	5,653	3,282	1,055	9,990
1933-34	2,649	3,255	1,259	7,163
	—3,004	—27	+204	—2,827

There was on the whole a large decrease in the total number of domestic consumption licenses, the most noticeable being in the Surat district

viz. 3,507. The decrease in this district was due to the levy on these licenses in addition to tree-tax of a fee equal to the average license fee paid by shop and tree-foot booth licensees in the locality. The increase of 570 domestic consumption licenses in the Panch Mahals was due to the failure of the caste panchayat anti-drink movement. The decrease in the total number of tree-foot booths was due to the closure of the 95 booths in the Surat district which were sanctioned only for the year 1932-33 and to the abolition of 4 booths in the Sholapur district. 20 booths in the Broach district had also remained closed during the year under report for want of adequate bids. 92 new booths were opened in 11 districts. The 204 additional toddy shops were opened in 18 districts, to meet the increasing demand for toddy, avoid overcrowding at shops, and prevent the British custom from going to State and Portuguese shops bordering on this Presidency. A number of these shops represent closed shops reopened.

20. *Consumption.*—The total sale figures show an increase of 1,18,999 gallons which is shared by all the districts except Bombay Suburban, Bombay, Dharwar, Bijapur, Poona and Nasik. The increase in Ahmedabad was due to the lowering of selling rates as a result of competition. The increase in Panch Mahals was due to the opening of new toddy shops and booths with effect from 1st August 1933. The increase in Broach was due to the opening of additional shops and to the high prices of country liquor. The increase in Surat, Thana, Kolaba, Ratnagiri, Kanara, Belgaum, Sholapur, Satara, Ahmednagar, West Khandesh and East Khandesh districts was due to the opening of additional shops and booths in the districts and also to the lowering of selling rates owing to competition. The decrease in Bombay Suburban, Nasik and Dharwar was due to trade depression and the consequent decline in the purchasing capacity of the people. The fall in Bijapur was due to plague in almost all the talukas of the district. The decrease in Poona was due to plague and also to the competition of country liquor which was sold at very low rates owing to rivalry among the licensees. In Bombay the fall of 1,16,220 gallons is reported due to the manipulation of accounts by licensees to evade payment of adequate upset prices and license fees which are generally calculated on sales.

21. *Manufacture of Gul.*—In Kanara district five persons were permitted to manufacture gul as against four in the previous year. The number of trees tapped free of duty for this industry during the year under report was 54 as against 42 in the previous year. The increase in the number of licenses was due to the encouragement given to this cottage industry by the Agricultural Department. No permission was granted for the manufacture of gul from sweet toddy in any other district.

CHAPTER IV.

Foreign Liquors including those of Indian Manufacture.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such

liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

(*a*) imported at the port of Bombay, or

(*b*) imported into Bombay Presidency from other parts of British India and Indian States and foreign possessions; or

(*c*) manufactured in the Bombay Presidency.

During the year under review the revenue under (1) amounted to Rs. 11,81,041 against Rs. 10,71,964 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The increase is due to the increase in imports of Indian-made foreign liquor. The revenue under (2) increased from Rs. 15,83,451 in the previous year to Rs. 18,12,404 (columns 13, 16, 21 and 22 of Imperial Return I). The increase is due to the levy of vend (pass) fee on denatured spirit which amounted to Rs. 2,48,067. Vend (pass) fees have as usual been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, were as follows:—

Year.	Fermented liquors. (Liquid gallons).	Wines. (Liquid gallons).	Potable spirits. (Proof gallons).	Denatured and perfumed spirits. (Liquid gallons).
1933-34	1,201,534	47,632	112,993*	329,379
1932-33	1,286,150	51,305	119,932†	318,909
	−84,616	−3,673	−6,939	+10,470

*Includes 3,709 proof gallons and 121 bulk gallons of liqueurs.

†Includes 3,066 proof gallons and 78 bulk gallons of liqueurs.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15):—

Year.	Fermented liquors. (Bulk gallons).	Wines. (Bulk gallons).	Potable spirits. (Bulk gallons).	Denatured spirits. (Bulk gallons).
1933-34	958,750	29,046	166,885	248,658
1932-33	936,216	29,463	175,588	275,647
	+22,534	−417	−8,703	−26,989

The decrease in potable spirits and wines is mainly due as in the previous year to the high selling prices consequent on the continuance of the

enhanced rates of both Excise and Customs duties and the reduced resources of the people on account of trade depression and unemployment. It is also due partly to the greater use of masala, i.e., spiced country liquor, in place of foreign liquor, and also to increased use of fermented liquors as a measure of economy. This explains the increase in beer.

24. *Canteen tenant licenses.*—The number of canteen tenant licenses issued was 33 as against 34 in the previous year. The total quantity of beer sold under these licenses was 89,825 gallons as against 102,142 gallons in the previous year.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co., M. J. Gajjar & Co., of Bombay, Wingate & Co., of Poona and the Gujarat Chemical Works Co., at Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 10 per proof gallon in the case of medicinal preparations and Rs. 17–8–0 in the case of toilet preparations. The manufacturers obtained 19,257 proof gallons of rectified spirit in bond for this purpose.

Medicinal and toilet preparations assessed at the lower rate of duty were imported into Bombay from the following firms :—

1. The Alembic Chemical Works Co. Ltd., Baroda.
2. The Bengal Chemical and Pharmaceutical Works, Calcutta.
3. The Ranaghat Chemical Works, Calcutta.
4. Dr. Bose's Laboratory, Calcutta.
5. The Dragon Chemical Works, Allahabad.

The sales of rectified spirit were 860 gallons as against 930 gallons in the previous year (column 14 of the Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign liquor is manufactured at the Gujarat Chemical Works, at Ahmedabad, the Alembic Chemical Works at Baroda and the Government Central Distillery, Nasik Road. The Government Medical Store Depôt, Bombay, obtained from the bonded liquor warehouse, Sewri (Bombay), 19,562·6 proof gallons of duty-free rectified spirit manufactured at the Government Central Distillery, Nasik Road, as against 19,199 proof gallons from the Alembic Chemical Works, Baroda, in the previous year. No denatured spirit was manufactured at the Gujarat Chemical Works.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 3,090 as against 2,842 in the previous year. The increase is mainly due to the increase of 69 temporary stall licenses, of 68 special retail licenses and of 94 denatured spirit licenses. All these licenses are of minor importance. 56 licenses were issued for the manufacture of perfumed spirits and 11 licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

HEMP DRUGS.

27. *Cultivation and outturn of ganja.*—The cultivation of ganja was not allowed as there was a sufficient balance of the previous year's stock to meet all requirements.

28. *Issues from Warehouse.*—The issues from warehouses during the year under report and the year 1932–33 are contrasted below :—

	1932-33			1933-34		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Issues for sale in the Bombay Presidency.	863	186	120	718	217	191
Export to Indian States ..	66	22	8	48	23	5
Export to other Provinces ..	..	..	..	4	..	..
Export to Foreign countries ..	10	..	..	4	..	..

29. *Fluctuations in consumption.*—The sub-joined statement shows the consumption as compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1932-33	22,064	7,161	4,702
1933-34	25,097	8,511	7,425

With the exception of Kaira, Broach, Thana, Kolaba, Ratnagiri, Kanara, Nasik and East Khandesh districts, there was an increase in the consumption of ganja in all districts and in the Town and Island of Bombay, the most noticeable being in the districts of Dharwar, Sholapur and in the Town and Island of Bombay. The increase in Dharwar district was due to the opening of additional shops and to the reduced rates of selling prices owing to competition amongst licensees. The increase in Sholapur was due partly to the opening of new shops and partly to the effective check exercised on the smuggling of ganja from H. E. H. the Nizam's territory. The increase in the Town and Island of Bombay was due to a large reduction in the selling prices owing to a rate-war between the old and new licensees, started by the old licensees with the object of ruining the new comers in the trade and thus eliminating competition at the auctions. There was a decrease in the consumption of bhang in the districts of Kaira, Broach, Surat, Kolaba

and Poona, the most noticeable being in the Poona district. The fall in the Poona district was due to the decreased sale of ghota. The remarkable increase in the sale of bhang in the Town and Island of Bombay was due to low selling price owing to the cut-throat competition among the licensees. The increase in the consumption of charas in the City of Ahmedabad which was almost doubled was due (1) to the opening of three new hemp drugs shops in the City, (2) to the decrease in the import of illicit charas and (3) to the low selling rates. The increase in the Town and Island of Bombay was due to the low selling prices.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses, and (*b*) imports from other provinces and (2) vend fees. The duty and vend fees amounted to Rs. 11,76,706 and Rs. 7,46,830 respectively, as compared with Rs. 10,22,206 and Rs. 6,97,219 in the year 1932–33 (Imperial Return I, columns 31, 33, 35 and 36).

31. *Vend licenses.*—The number of vend licenses in the year under report was 749 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 553 in 1932–33. Of these 21 were wholesale and 728 retail. There was an increase in the number of shops by 196 due to the opening of one wholesale shop in the East Khandesh district and 195 retail shops in various districts.

COCAINE.

32. *Vend licenses.*—The licenses for the sale of cocaine for *bona-fide* medical purposes numbered 842 during the year under report against 832 in 1932–33 (Imperial Return III, column 38).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year amounted to 26 lbs. 1 oz. 35½ grs. (Avoirdupois standard weight) against 35 lbs. 14 ozs. 240½ grs. in the previous year. The quantity sold under licenses was 25 lbs. 3 ozs. 435½ grs. against 23 lbs. 12 ozs. 200 grs. The statistics of cocaine transactions called for in the Government of India's letter No. 1324 dated 8th March 1922, Department of Commerce, are given below in the form approved in G. R., R. D., No. 4495 of 22nd August 1922 :—

Stock on 1st April 1933.	Import during the year.	Total.	Sales during the year.	Closing balance on 31st March 1934.
lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.	lbs. ozs. grs.
19 5 63¾	26 1 35½	45 6 99¼	25 3 435½	20 2 101¾

34. *Cocaine cases.*—Eighty-three cases of illicit possession of cocaine were detected in the City of Bombay during the year under report as against sixty-four during 1932–33. The largest quantity of cocaine seized during the year under report was 36 ozs.

CHAPTER VI.

Opium.

35. *Realisations from opium issued from depots.*—Opium issued from the depots realised Rs. 12,88,977 as shown in the District Treasury Accounts *plus* a sum of Rs. 687 representing gain on opium supplied to Zanzibar. Of this sum Rs. 3,13,531 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 9,76,133 gain on sales. From the last figure, viz. Rs. 9,76,133 the expenditure of Rs. 4,540 representing the conveyance and packing charges of opium has to be deducted. The net profits to Government thus amounted to Rs. 9,71,593 (inclusive of duty) against Rs. 9,63,034* in the previous year, showing an increase of Rs. 8,559.

36. *Sales in British Districts.*—The total issues in British districts amounted to 17,332 seers against 17,246 seers in the preceding year (column 17 of the Imperial Return IV). The actual sales were, however, 17,325 seers against 17,034 seers in the previous year, an increase of 291 seers due partly to opening of additional shops and partly to the lowering of selling rates on account of competition among licensees in Ahmedabad, Sholapur, Bombay City, Bombay Suburban, Ahmednagar and West Khandesh districts. In Kaira, Broach and Panch Mahals, East Khandesh, Poona, Nasik and Thana districts there was a decrease in consumption due to low prices for agricultural produce, poor economic condition of the people and high prices charged by licensees and realisation by the young generation of the evils of opium eating. In Poona the decrease was due to prevalence of plague in Poona City and Cantonment for a part of the year. The increase or decrease in the other districts being negligible calls for no remarks.

37. *License fees.*—The fees realised for retail vend in British districts amounted to Rs. 9,98,099 against Rs. 9,97,036 in the previous year (column 27 of Imperial Return I). The increase of Rs. 1,063 is due to the opening of additional shops.

38. *Retail shops and Medical Practitioners', Chemists' and Druggists' licenses.*—The total number of licenses was 819 against 700 in the previous year. 119 additional licenses were granted in places where they were required to meet the legitimate needs of the people. The number of licenses held by medical practitioners, Chemists and Druggists for the possession and sale of opium and its preparations increased from 1,108 in the previous year to 1,129 in the year under report (column 35 of Imperial Return III).

39 *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 4,447 seers against 4,621 seers in the previous year (Appendix "D").

*The net profit of Rs. 9,91,300 reported in the last year's report included Rs. 28,266 being gain on sale proceeds of opium supplied to Indian States. As the gain on sale proceeds of opium supplied to Indian States is refunded to the States or paid to the Government of India, the figure of Rs. 9,91,300 has been altered to Rs. 9,63,034.

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 255 acres and 26 gunthas against 560 acres and 20 gunthas in the previous year. The opium in hand at the beginning of the year was 42,304 seers and that manufactured during the year was 4,975 seers. The total issues to licensed dealers decreased from 4,570 seers to 3,846 seers. The stocks held at the end of the year were 42,846 seers exclusive of 587 seers on account of dryage.

41. *Total Excise Opium Revenue.*—The Excise opium revenue was Rs. 22,87,763 against Rs. 22,79,035 in the previous year, showing an increase of Rs. 8,728 which was due to the rise in sales.

42. *Consumption of opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 44 lbs. 11 ozs. 3 drs. 25 grs. against 48 lbs. 11 ozs. 14 drs. 18 grs. during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual, continued their activities in warning mothers against the danger of drugging children with opium. Magic lantern and cinema demonstrations, exhibitions of models and posters and free-distribution of leaflets in the vernaculars on infant welfare were the methods used. These exhibitions took place in 269 places and were witnessed by nearly 617,875 people. Eighteen one-day Health exhibitions and cinema demonstrations were conducted in Bombay City and in the Presidency for the benefit of the mill hands and their families. The Lady Inspector of Factories also took every opportunity by lectures and conversations to convince the factory and mill workers of the evil effects of administering opium to children. These activities have no doubt some educative value and have probably contributed to a decline in the sale of opium in towns where there are mills.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The gross realisation for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item.	Realisations in		Increase.	Decrease.
	1932-33	1933-34		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	1,70,70,940	1,68,90,776	....	1,80,164
2. Country fermented liquor.	51,99,792	59,85,044	7,85,252	....
3. Malt liquors ..	2,42,879	2,30,081	....	12,798

Item.	Realisations in: 1932-33.	1933-34.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
4. Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits).	21,36,496	22,01,550	65,054	....
5. Commercial spirits (including medicated wines).	2,76,040	5,61,814	2,85,774	....
6. Hemp drugs ..	17,19,966	19,23,955	2,03,989	....
7. Opium ..	22,79,035*	22,87,763*	8,728	....
8. Fines and forfeitures	27,980	28,166	186	....
9. Miscellaneous ..	95,239	1,50,952	55,713	....
10. Recoveries from Government commercial undertakings.†	24,66,019	25,60,579	94,560	....
	(9,03,686)‡	(11,11,734)‡	(2,08,048)	....
Total ..	3,15,14,386 (2,99,52,053)	3,28,20,680 (3,13,71,835)	14,99,256 (16,12,744)	1,92,962
		Total increase ..	13,06,294 (14,19,782)	

45. *Expenditure.*—The expenditure for the year exclusive of (*i*) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 9,83,650) and (*ii*) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 32,44,970 against Rs. 30,18,776,§ the increase being mainly due to increased expenditure under the head "Contingencies and special charges other than rewards," on account of "Supplies and Services" for the Nasik Distillery. The figures of expenditure include the price paid to the Government of India for opium supplied to the Department and the charges for Excise establishment in

* Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to Zanzibar and the cost price of opium supplied to British districts. The realisations under this head, as shown in 1932-33, included Rs. 28,266, being gain on sale proceeds of opium supplied to Indian States, which is however refunded to the States or paid to the Government of India. The Indian States figures have not been taken into account in working out the financial result.

† The figures under this head as compared with those shown for 1932-33 on the basis of the Commercial Account system whereby only the net profits of the Distillery used to be shown, would be as indicated in brackets.

‡ Revised according to the Audit Report for the year 1932-33.

§ The figure of Rs. 29,93,276 reported last year did not include a sum of Rs. 25,500 being the charges on account of the excise establishment in the Collectors' offices subsequently adjusted.

Collectors' offices paid by book adjustment to the head " 22, General Administration ". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure this year, including the compensations shown at (*i*) and (*ii*) above, amounted to Rs. 45,27,418 against the previous year's gross expenditure of Rs. 42,22,332. If the item relating to cost of opium is excluded, it being fully recouped in the sale to licensees and others, the gross expenditure would be Rs. 41,67,710 against Rs. 37,96,767 in the previous year, an increase of Rs. 3,70,943. This increase is due to an increase in the expenditure on supplies and services for the Nasik Distillery and in the compensation paid to Indian States. The net revenue of the year, after deducting refunds (Rs. 1,42,671) and the gross expenditure (Rs. 45,27,418) from the gross revenue (Rs. 3,28,20,680) increased by Rs. 10,06,509, i.e., from Rs. 2,71,44,082 in the previous year to Rs. 2,81,50,591 in the year under report.

46. *Recovery of Excise revenue by coercive process.*—Coercive processes were resorted to for the recovery of excise revenue in 14 out of 21 districts in the Presidency proper, viz., Panch Mahals, Surat, Thana, Nasik, East Khandesh, West Khandesh, Poona, Satara, Bijapur, Dharwar, Belgaum, Kolaba, Ratnagiri and Kanara. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

The details of the arrears outstanding, collections made during the year and the balances to be recovered will be found in columns 3, 6 and 10 respectively of Appendix " E " to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 7,18,108. Out of this Rs. 4,38,147 were collected during the year under report and Rs. 1,868 were written off as irrecoverable. The net arrears recoverable at the end of the year, including those for the previous year, amount to Rs. 8,61,714, the chief arrears being in the districts of Thana (Rs. 97,894), Kolaba (Rs. 74,403), Belgaum (Rs. 62,655), Bijapur (Rs. 76,556), Poona (Rs. 2,77,964), Nasik (Rs. 37,978), West Khandesh (Rs. 1,06,659) and East Khandesh (Rs. 52,187). The licensees lost heavily by the civil disobedience movement, and there is an aftermath of arrears as the result. The increase in arrears however is unsatisfactory. The attention of Collectors has been drawn to the necessity of exercising more effective supervision so as to secure prompt recoveries. A change in the instalment system is also under consideration, viz., the adoption of the Madras advance deposit system, whereby the deposit is forfeitable if instalments are not paid on due dates. The Collectors should also utilise more the services of the Superintendents to watch the progress of recoveries.

CHAPTER VIII.

Offences.

47. *Offences against the Abkari Law.*—The total number of cases detected was 8,380 against 7,967 in the preceding year. Of these, 7,887

related to liquor, 388 to hemp drugs, and 105 to cocaine as against 7,431, 461 and 75 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix " F ."

48. *Fluctuations in liquor cases.*—The total number of liquor cases detected during the year under report showed an increase of 456 as compared with the previous year. The number of cases detected under "Illicit distillation " shows an increase of 566, the number of such cases detected during the year under report being 4,642 as against 4,076 in the previous year. The increase is mainly in the districts of West Khandesh (411), East Khandesh (106), Satara (156) and Nasik (74). The increase in Khandesh was due to the high selling prices charged for licit liquor. Illicit distillation in some talukas of the West Khandesh district was also due to excessive length of the mahura vacation. The increase in detections in the other districts was mainly due to the vigilance of the excise staff. Seven cases of illicit distillation were detected in the Town and Island of Bombay, against 9 in the preceding year. Cases under "Illicit importation, exportation and transportation " decreased from 257 to 237 and those under " unlicensed sale " from 85 to 74, while those under " illicit possession " increased from 1,353 to 1,672. Cases under " Miscellaneous offences " fell from 1,660 to 1,262.

49. *Fluctuations in hemp drugs cases.*—The number of cases relating to hemp drugs decreased from 461 to 388. The decrease was mainly in the Nasik district which accounts for a fall of 96 cases. The large increase in the number of these cases in Nasik district in 1932–33 was due to the " Simhast " Fair. The number of cases detected in Bombay City fell from 80 to 44. The total quantity of charas seized in Bombay amounted to 31 lbs. 17 tolas as against 143 lbs. 19 tolas in the previous year. The decrease was due to competition among the retail licensees who reduced the selling price of licit charas to such a low rate that illicit traffic in this drug was unprofitable.

50. *Fluctuations in cocaine cases.*—Cases relating to cocaine increased from 75 to 105. The cocaine traffic was mainly confined to Bombay where 83 cases were detected during the year under report as against 64 in the previous year. The total quantity seized was 4 lbs. 12 ozs. and 370 grains as against 9 ozs. 423 grains in the previous year.

51. *Offences against Opium Law.*—The number of opium cases detected in British territory was 269 as against 311 in the previous year. 8 cases were detected in Indian States as against 1 in the previous year (column 29 of Appendix " F "). The number of cases of illegal possession detected in British territory was 122 against 176 and those of manufacture and illegal sales were respectively 6 and 16 against 7 and 19 in the previous year. The number of cases of illegal import rose from 86 to 97. The contraband opium seized in British territory amounted to 150 seers.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 3,155 against 2,900 in the preceding year (Appendix " G ", columns 2 and 3). Of these 1,962 occurred in Bombay City as against

1,937 in the previous year. Cases of drunkenness on licensed premises increased from 4 to 18.

The Excise Intelligence Bureau.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 427 finger impressions slips of excise offenders for search against 541 during the previous year. Previous convictions were traced in 97 instances as compared with 136 in 1932–33. At the close of the year the Branch had on record a collection of finger print slips of about 28,900 excise convicts.

CHAPTER IX.

General Remarks.

54. *Revenue.*—The gross revenue shows an increase of 13·06 lakhs over that of the preceding year; mainly from improvement in revenue from toddy, commercial spirits, hemp drugs, foreign liquor and the Nasik Distillery. This increase is mainly due to (1) the introduction of the tender-cum-auction system for the disposal of toddy shops, (2) opening of new shops, (3) enhancement of tree-tax rates, (4) levy of vend (pass) fees on denatured spirit and (5) increase in the imports of Indian-made foreign liquor. The only head under which there was a decrease is country spirit. In spite of the increase of one lakh in license fees mainly on account of the opening of additional country spirit shops, there was a decrease of 1·8 lakhs in the total revenue under country spirit. This is entirely due to less receipts realised under still-head duty in the City of Bombay, as a result of the bad state of the mill industry. But for the lowering of still-head duty rates in the districts of Kaira, Kanara and Nasik, the decline in country spirit revenue would have been greater.

55. *Consumption.*—In spite of the decline of 35,935 proof gallons in the consumption of country spirit in Bombay, there was an increase of 7,047 proof gallons in the total consumption of the Presidency proper. This increase was due partly to the opening of additional shops and partly to the reduction of still-head duty rates by 20 per cent. in the districts of Kanara, Kaira and Nasik. It is remarkable that in spite of the enhancement of the rates of tree-tax the number of trees tapped during the year shows a slight increase over that of the previous year *vide* paragraph 18. This was owing to the opening of additional shops. The consumption of ganja, bhang and charas shows a considerable increase, *vide* paragraph 29 *supra*. This is due partly to the lowering of retail prices by licensees on account of competition and partly to the

opening of additional shops. Similarly there was a slight increase in the consumption of opium, *vide* paragraph 36. There was a slight decrease in the consumption of foreign liquor, *vide* paragraph 23.

56 *Excise offences.*—The number of excise offences as a whole shows an increase over the last year. Details are given in paragraph 47. Out of the total increase in the number of 456 liquor cases for the whole year shown in paragraph 48, 336 were detected in the latter half of the year. This indicates that the increase was mainly due to the removal of restrictions, with effect from 1st September 1933, on touring of Excise officers which had been imposed as a measure of retrenchment. The total number of cases of assault on the Excise raiding parties was six. Only one of them was of a serious nature.

57. The figures of offences, *vide* paragraph 48, relating to illicit distillation and importation of liquor show an increase of 546 cases. There were seven cases of illicit distillation in the Town and Island of Bombay as against nine last year. The increase in the number of cases relating to illicit distillation during the year substantiates the statement made in paragraph 57 of last year's report regarding the spread of illicit distillation in urban and rural areas. To combat this evil it is necessary to adopt the measures proposed in that paragraph. A beginning in this direction was made during the year under report by opening additional shops and reducing the still-head duty rates in certain criminal areas. The following statement shows the consumption of country spirit in the rural and urban areas during the last five years :—

Area.	Consumption.				
	1929–30.	1930–31.	1931–32.	1932–33.	1933–34.
	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.
Rural areas including the Akrani Tract.	568,067	377,270	376,601	390,907	416,738
Urban areas ..	720,840	588,583	659,085	648,158	629,374
	1,288,907	965,853	1,035,686	1,039,065	1,046,112

It is clear from the above statement that the consumption in the rural areas where a large number of shops was opened, increased, while in the urban areas where a sufficient number of shops is still not opened it decreased. This decrease it is true, was mainly due to the bad state of the mill industry in Bombay. But had the consumption in Bombay remained steady, the total consumption in urban areas would have shown an increase of 16,600 proof gallons, i.e. of only 2·4 per cent. as against 6·6 per cent. in the rural areas. Thus, it is necessary to open some more shops in those urban areas where the licensees owing to the insufficiency of shops maintain a monopoly and extract unduly high prices from

their customers. As regards the cheapening of liquor Government have already made a beginning by reducing the still-head duty rates in some districts. In view of the continued trade depression it may be necessary to reduce the still-head duty rates in other districts also, and to introduce a change of system in some criminal and frontier areas where the consumption of licit liquor in recent years has, in spite of the adoption of some of the above measures, declined to an alarming extent. The experimental opening of an outstill shop at Redi, in Vengurla Petha, Ratnagiri district, has illustrated that the introduction of such shops in carefully selected outlying or frontier areas need not be financially disadvantageous to Government, as that shop did not affect the sale of liquor in the interior areas. The necessity for extra staff was stressed in the last year's report, but Government while recognising the necessity for increasing the staff have expressed their inability to do so at the present juncture. Superintendents of Excise continue pressing for additional staff to cope with the increasing crime. It is important to note that Excise being a revenue earning Department it will not be profitable to postpone necessary increase in staff. The expenditure involved will be much more than recouped by increase in revenue. In this connection the remarkable growth of Ahmedabad constitutes a formidable excise problem. New mills are starting yearly, the number of mills much exceeds that of Bombay. Local officers consider that in a few years the population will be three-quarters of a million. Smuggling of illicit liquor and of opium, hemp drugs, and cocaine from the many adjoining States, none of which is now under the excise control of Government, is rife, and cannot be prevented with the limited staff available. Government excise revenue is suffering heavily in consequence. A large increase of staff is essential, and probably a separate Superintendent for Ahmedabad district. The existing country spirit shops, 18 only, for the large industrial population are quite inadequate, and great overcrowding and discomfort result.

58. One consideration impresses itself upon notice. The excise policy introduced in 1921 of partial prohibition intended ultimately to become complete prohibition has operated with peculiar severity in the case of the Bhils and other poor inhabitants of the wild and jungly tracts. They have always consumed liquor freely, and in view of the vast number of mahura trees, they will no doubt consume it till the end of time. " Every Bhil distils illicit liquor " was the remark of one officer. The price of Government liquor has been driven up so high by increase of still-head duty and supply rates since 1921, reduction of shops, and other restrictions, that the Bhils cannot afford to buy Government liquor and are thus by the restrictive policy turned into a race of criminals. The result is constant excise raids, encounters with the excise staff and the police, many offences, fines, imprisonments and a general unhappy state of warfare between the Bhils and Government. In the Akrani Tract of West Khandesh the excise arrangements provide Government liquor for the Bhils at annas 4 a bottle, and as the result, liquor offences are not very numerous and serious clashes with the Government staff do not occur. I am of opinion

that in other Bhil and jungle tracts some system whereby Government can arrange a supply of liquor for the people at low rates is a necessity. The matter is now engaging attention.

59. Mr. Master, Collector of Bombay, managed his difficult charge with great success. Mr. T. T. Kothavala, Collector of Surat, also devoted special attention to excise. Other Collectors took good interest. Mr. J. L. Dias, Personal Assistant to the Commissioner, has been able and thorough in his work and of great assistance to me. Among Superintendents, Mr. W. E. Hogan in Bombay has put in hard and successful work. Mr. Samarth, Superintendent of Excise, Thana Division, conducted a searching inquiry into the alleged extortions of certain subordinates who were dismissed as the result. Khan Bahadur Dalal continued to manage Nasik Distillery and the distribution to 34 scattered bonded warehouses with great ability. Mr. Dyer, Supervisor, Tobacco Department, Bombay, has managed the important tobacco work of Bombay City, the gross revenue of which is Rs. 16,55,187 for 1933-34, very well. Various Inspectors, Assistant Inspectors and Sub-Inspectors have done good work, among whom Mr. P. J. Hudson, Excise Inspector, Railway Lines, Bombay, deserves special mention for his success in coping with inter-provincial smugglers. He has been awarded the M.B.E. Mr. S. A. Bhagwat, Excise Inspector, late of Bhusawal, deserves mention. Mr. Bashiruddin Mahomed Akram, officiating Assistant Inspector, Bombay, continues to do good work against cocaine smugglers.

60. During the year under report the following serving and retired Excise Officers were awarded titles by Government :—

1.	Mr. W. E. Hogan, Superintendent of Excise, Bombay.	I.S.O.
2.	Mr. P. J. Hudson, Excise Inspector, Railway Lines, Bombay.	M.B.E.
3.	Mr. M. S. Munshi, Excise Inspector, Nadiad.	Khan Saheb.
4.	Mr. J. A. Chhoy, Retired Superintendent of Excise.	Khan Bahadur.
5.	Mr. B. A. Parekh, Retired Excise Inspector.	Khan Bahadur.
6.	Mr. Kamaluddin Hamiruddin Kazi, Retired Excise Inspector.	Khan Saheb.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarter town and towns of 10,000 population or over. Number.	Population.	Consumption in Gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	67,197	9·3
2	Kaira	6	96,938	8,762	4·3
3	Panch Mahals	2	51,120	6,720	6·3
4	Broach	2	45,759	14,214	14·9
5	Surat	3	124,456	28,405	10·9
6	Thana	4	71,657	16,236	10·9
7	Bombay Suburban ...	2	70,945	14,318	9·7
8	Bombay	1	1,161,383	298,113	12·3
9	Kolaba	1	6,460	1,397	10·4
10	Ratnagiri	4	54,556	7,380	6·5
11	Kanara	2	25,090	4,007	7·7
12	Dharwar	4	186,708	19,193	4·9
13	Belgaum	4	91,046	15,195	8·0
14	Bijapur	4	85,775	5,962	3·3
15	Sholapur	3	199,868	25,748	6·2
16	Satara	6	85,617	4,929	2·8
17	Poona	3	242,133	64,268	12·7
18	Ahmednagar	1	57,529	5,237	4·4
19	Nasik	3	94,362	7,185	3·7
20	West Khandesh	3	67,335	5,929	4·2
21	East Khandesh	9	176,067	8,979	2·4
	Total 1933-34 ...	70	3,341,301	629,874	9·0
	Total 1932-33 ...	70	3,341,301	648,158	9·3

* In the Akrani Tract

A.

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1933-34.

Rural areas (i.e. districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams. L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	5,871	0·4	999,768	73,068	3·5
644,712	9,349	0·7	741,650	18,111	1·2
403,406	7,330	0·9	454,526	14,050	1·5
288,411	13,736	2·3	334,170	27,950	4·0
569,157	66,676	5·6	693,613	95,081	6·6
764,968	42,779	2·7	836,625	59,015	3·4
108,579	20,623	9·1	179,524	34,941	9·3
.....	.....	.....	1,161,383	298,113	12·3
622,261	26,638	2·1	628,721	28,035	2·1
,247,971	32,000	1·2	1,302,527	39,380	1·4
392,745	16,121	2·0	417,835	20,128	2·3
915,969	10,181	0·5	1,102,677	29,374	1·3
985,655	12,068	0·6	1,076,701	27,263	1·2
783,445	4,862	0·3	869,220	10,824	0·6
677,652	3,121	0·2	877,520	28,869	1·6
,094,095	6,542	0·3	1,179,712	11,471	0·5
927,665	10,339	0·5	1,169,798	74,607	3·1
930,677	2,617	0·1	988,206	7,854	0·4
905,686	18,373	1·0	1,000,048	25,558	1·2
704,459	76,507 *11,470	6·0	771,794	82,436 *11,470	5·8
1,029,968	19,535	0·9	1,206,035	28,514	1·1
14,650,752	416,738	1·4	17,992,053	1,046,112	2·8
14,650,752	390,907	1·2	17,992,053	1,039,065	2·7

t of the West Khandesh District.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1933-34.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1933-34.		Actual realizations.		Total realization 1933-34.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	3,13,789	66,167	10·1	7,43,814	9,58,203	17,02,017
2	Viramgam ...	18,965	638	1·6	4,781	16,200	20,981
3	Kaira Town ...	6,834	638	4·5	2,158	7,050	9,208
4	Nadiad ...	34,584	3,437	4·8	12,086	43,850	55,936
5	Godhra Town ...	35,110	2,561	3·5	8,446	16,508	24,954
6	Broach City ...	34,200	11,705	16·4	1,18,965	58,400	1,77,365
7	Surat ...	98,427	24,800	12·1	2,38,488	92,000	3,30,488
8	Thana Town ...	21,816	4,372	9·6	42,534	61,400	1,03,934
9	Kalyan Town ...	21,618	4,434	9·8	36,872	52,200	89,072
10	Bandra Town ...	40,634	9,982	11·8	1,13,723	62,250	1,75,973
11	Kurla Town ...	30,311	4,336	6·9	48,770	27,975	76,745
12	Town and Island of Bombay.	11,66,383	298,113	12·3	38,77,471	21,54,488	60,31,959
13	Alibag Town ...	6,460	1,397	10·4	13,097	14,000	27,097
14	Ratnagiri Town.	17,320	1,311	3·6	9,833	5,525	15,358
15	Karwar Town ...	14,157	2,745	9·3	10,966	11,310	22,276
16	Dharwar City ...	40,904	5,991	7·0	68,524	23,868	92,392
17	Hubli Town ...	83,494	7,925	4·5	90,758	62,800	1,53,558
18	Gadag Town ...	45,899	4,533	4·7	51,564	28,727	80,291
19	Belgaum City and Cantonment.	49,599	11,884	11·5	1,29,361	57,030	1,86,391
20	Bijapur Town ...	39,747	2,801	3·4	26,958	30,000	56,958
21	Sholapur City and Cantonment and places ten miles round.	1,44,654	20,404	6·8	2,31,231	1,08,751	3,39,982
22	Barsi Town ...	25,754	2,137	4·0	19,141	21,825	40,966
23	Pandharpur Town.	29,460	3,207	5·2	36,846	19,925	56,771
24	Satara City and Cantonment.	26,379	1,947	3·5	21,733	29,410	51,143
25	Poona City and Cantonment.	2,15,384	59,017	13·2	6,89,977	2,87,773	9,77,750
26	Kirkee Cantonment.	16,302	4,671	13·8	52,706	22,500	75,206
27	Ahmednagar City and Cantonment.	57,529	5,237	4·4	58,920	74,450	1,33,370
28	Nasik City ...	45,744	5,113	5·4	46,338	65,000	1,11,338
29	Malegaon Town.	32,186	1,520	2·2	11,403	15,000	26,40
30	Dhulia Town ...	39,656	2,905	3·5	21,955	23,600	45,55
31	Jalgaon Town ...	34,304	1,733	2·4	16,346	12,600	28,94
32	Bhusaval Town.	27,874	1,875	3·2	20,426	27,400	47,82
33	Amalner Town ...	22,917	1,924	4·0	17,983	11,400	29,38
	Total for Towns.	28,38,394	5,81,460	9·8	68,94,174	45,03,418	1,13,97,59

J. P. BRANDER,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (3) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on Cocoanut and Brab.	Tree-tax rates on Date and wild Palm.	Number of licenses issued: Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(*a*) 3 0 0	...	2	2
2	Kaira ...	0 8 0	(*b*) 0 8 0	2	...	...
3	Panch Mahals ...	.....	*0 8 0 †1 0 0	1,905	10	4
4	Broach ...	10 0 0	5 0 0	30	17	16
5	Surat ...	12 0 0	(*c*) 6 0 0	510	956	20
		6 0 0	(*d*) 3 0 0			
		4 0 0	(*e*) 2 0 0			
6	Thana ...	14 0 0	(*f*) 7 0 0	84	895	192
		12 0 0	(*g*) 6 0 0			
		7 8 0	(*h*) 3 0 0			
		10 0 0	(*i*) 3 8 0			
		9 0 0	(*j*) 3 0 0			
7	Bombay Suburban	14 0 0	(*k*) 7 0 0	65	221	16
		9 0 0	(*l*) 3 0 0			
8	Bombay ...	14 0 0	7 0 0	1	84	127
9	Kolaba ...	14 0 0	(*m*) 7 0 0	10	80	24
		10 0 0	(*n*) 3 8 0			
10	Ratnagiri ...	9 0 0	3 8 0	...	729	68
11	Kanara ...	9 0 0	4 0 0	1	109	112
12	Dharwar ...	9 0 0	4 0 0	...	21	142
13	Belgaum ...	8 0 0	4 0 0	...	8	87
14	Bijapur ...	8 0 0	4 0 0	...	16	114
15	Sholapur ...	9 0 0	4 8 0	...	20	3
16	Satara ...	9 0 0	3 0 0	25	...	1
17	Poona ...	9 0 0	5 0 0	13	30	3
18	Ahmednagar ...	7 0 0	3 0 0	...	1	1
19	Nasik ...	6 0 0	2 0 0	3	34	4
20	West Khandesh ...	7 0 0	3 0 0	...	14	1
21	East Khandesh ...	7 0 0	3 0 0	...	8	1
	Total ...	.....	.....	2,649	3,255	1,2

N.B.—These rates have been sanctioned from 1st August 1933, vide G.R., R

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale of tree-foot booths, tapped for raw toddy ; and (4) the quantity of toddy reported to District of the Presidency during the year 1933-34.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
4	...	...	300	300	25,663	
2	...	...	2	2	.....	(*a*) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
1,919	...	2,501	655	3,156	10,217	
63	...	950	4,379	5,329	1,37,277	(*b*) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
1,671	...	199	153,305	153,504	37,56,708	(*c*) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
1,171	1,161	8,140	64,771	74,072	25,06,064	(*d*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
						(*e*) Mandvi North.
302	1,542	2,707	6,844	11,093	3,80,594	(*f*) Thana Mahal and Bassein Taluka.
212	16,268	241	526	17,035	9,14,768	(*g*) Palghar Taluka (Mahim Taluka.)
						(*h*) Dahanu Taluka and Umbergaon Petha.
114	409	469	265	1,143	44,299	(*i*) Kalyan and Bhiwandi Talukas.
797	19,223	...	120	19,343	12,84,325	(*j*) Murbad, Wada Petha, and Shahpur Taluka, and Mokhada Petha and Jawher State and rest of the District.
222	4,289	10	446	4,745	3,26,147	
163	...	...	30,182	30,182	7,11,151	
89	...	...	20,393	20,393	3,60,773	
130	...	...	15,926	15,926	3,11,960	(*k*) Salsette Taluka.
53	...	...	21,960	21,960	6,03,965	(*l*) Rest of the District.
36	...	...	650	650	11,056	(*m*) Panvel Taluka and Bagayat part of Alibag taluka.
75	...	...	16,801	16,801	5,68,572	
13	...	...	409	409	25,225	
78	...	...	3,956	3,956	45,294	(*n*) Rest of the District and Sudhagad Mahal.
29	...	...	3,513	3,513	57,068	
20	...	...	519	519	29,828	
7,163	42,892	15,217	345,922	404,031	1,21,10,954	

No. 890/28 dated 12th June 1933.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Name of Taluka in which permitted.	Cultivation. Of Ganja. Number of villages in which permitted.	Cultivation. Of Ganja. Area cultivated.	Cultivation. Of Bhang. Number of villages in which permitted.	Cultivation. Of Bhang. Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year. Ganja.	Intoxicating drugs produced during the year. Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	There was no cultivation this year.				Ahmednagar ...	...	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	...	...	...	...		...	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse: On payment of duty by licensed vendors in British Districts and Indian States. Ganja.	Bhang.	Charas.	To other provinces or other Warehouses in the Presidency. Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	561	94	...	243	...	...
Bombay ...	144	121	157	2	...	...
Surat ...	29	13	...	...	...	...
Ahmedabad ...	36	13	40	...	...	...
Total ...	770	241	197	245	...	...

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1934.

Balance at the Warehouse on the 1st April 1933.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
3,817	14	...	...	109	...	3,817	123	...
38	19	12	172	112	207	210	131	219
12	10	...	25	9	...	37	19	...
3	5	4	46	12	62	49	17	66
3,870	48	16	243	242	269	4,113	290	285

during the year.

For destruction being useless.			Balance at the Warehouse on 31st March 1934.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
778	4	...	2,235	25	...	...	75	30	...
24	...	8	40	10	54	...	100	25	180
5	1	...	3	5	...	...	100	30	...
3	1	5	10	3	21	...	90	15	100
810	6	13	2,288	43	75	...	...	...	...

J. P. BRANDER,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1933-34.

Serial No.	Name of State or Political Agency	Stock on 1st April 1933	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	664*	1,726	...	3	2,393	1,745
2	Cambay	63	480	...	6	549	427
3	Other States	487	2,241	...	...	2,728	2,019
	Total for 1933-34.	1,214	4,447	...	9	5,670	4,191
	,, 1932-33.	1,325	4,621	11	13	5,970	4,754

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1934	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha	22	626	8,88,093	0·2	
2	Cambay	...	122	87,761	0·4	
3	Other States	...	709	27,11,784	0·06	
	Total for 1933-34.	22	1,457	36,87,638	0·1	
	,, 1932-33.	9	1,214*	36,87,638	0·1	

* *Read* 664 and 1,214 *for* 657 and 1,207 in column 9 against Rewa Kantha and total for the year 1932-33.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	23,71,838	25	23,71,863	20,66,733	25	20,66,758
2	Kaira ...	3,90,776	31	3,90,807	3,35,700	31	3,35,731
3	Panch Mahals.	2,77,236	1,025	2,78,261	2,46,834	1,025	2,47,859
4	Broach ...	7,97,954	11,679	8,09,633	7,40,442	11,679	7,52,121
5	Surat ...	25,68,864	2,806	25,71,670	24,90,800	1,306	24,92,106
6	Thana ...	24,05,838	31,820	24,37,653	21,45,384	31,820	21,77,204
7	Bombay ...	1,10,56,434	...	1,10,56,434	82,93,298	...	82,93,298
8	Kolaba ...	5,00,426	62,037	5,62,463	4,13,497	13,263	4,26,760
9	Ratnagiri ...	7,88,217	667	7,88,884	6,19,441	526	6,19,967
10	Kanara ...	3,25,901	8,185	3,34,086	3,04,827	8,185	3,13,012
11	Dharwar ...	12,77,715	20,562	12,98,277	12,21,402	10,475	12,31,877
12	Belgaum ..	9,50,947	67,500	10,18,447	8,32,462	64,804	8,97,266
13	Bijapur ...	5,14,075	61,488	5,75,563	4,10,290	61,488	4,71,778
14	Sholapur ...	14,25,160	458	14,25,618	13,26,479	458	13,26,937
15	Satara ...	6,51,124	7,568	6,58,692	5,76,335	1,772	5,78,107
16	Poona ...	24,92,287	2,33,698	27,25,985	22,03,365	77,833	22,81,198
17	Ahmednagar...	5,05,029	8,047	5,13,076	4,43,585	1,329	4,44,914
18	Nasik ...	7,12,311	35,918	7,48,229	5,99,187	15,763	6,14,750
19	West Khandesh.	7,29,842	1,05,399	8,35,241	5,46,871	1,05,399	6,52,270
20	East Khandesh.	6,55,900	59,195	7,15,095	5,70,279	31,166	6,01,445
	Total ...	3,13,97,869	7,18,108	3,21,15,977	2,63,87,211	4,38,147	2,68,25,358

E.

and Balances of Excise Revenue for the year 1933-34.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
3,05,103	.....	2	2,30,497	22,97,255	
54,869	207	.....	55,261	3,90,992	
29,127	.....	1,275	17,281	2,65,140	
42,238	.....	15,274	40,933	7,93,054	
74,022	.....	5,542	73,998	25,66,104	
1,62,555	... ..	97,894	2,23,170	24,00,374	
27,63,136	.....	.....	25,29,944	1,08,23,242	
61,300	.....	74,403	59,317	4,86,077	
1,65,196	.....	3,721	1,69,689	7,89,656	
9,955	.....	11,119	22,386	3,35,398	
48,829	777	16,794	52,597	12,84,474	
58,526	.....	62,655	57,449	9,54,715	
27,229	.....	76,556	23,680	4,95,458	
95,457	.....	3,224	88,753	14,15,690	
63,836	.....	11,749	62,133	6,40,240	
1,65,939	884	2,77,964	1,32,837	24,14,035	
61,444	.....	6,718	59,367	5,04,281	
95,501	.....	37,978	81,881	6,96,631	
76,312	.....	1,06,659	1,03,339	7,55,609	
61,463	.....	52,187	65,546	6,66,991	
44,27,037	1,868	8,61,714	41,50,058	3,09,75,416 40,519*	

* *Vide* details on page 54 of Imperial Return I.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	169	29	119	7
2	Kaira	414	...	124	1
3	Panch Mahals	712	...	193	6
4	Broach	30	7	22	...
5	Surat	82	36	59	4
6	Thana	464	7	284	5
7	Bombay Suburban ...	13	...	12	...
8	Bombay	7	32	6	6
9	Kolaba	118	2	116	4
10	Ratnagiri	44	11	74	...
11	Kanara	18	16	62	6
12	Dharwar	127	8	41	7
13	Belgaum	138	12	104	4
14	Bijapur	115	7	103	2
15	Sholapur	57	8	41	4
16	Satara	193	24	71	...
17	Poona	16	...	22	2
18	Ahmednagar	41	...	28	...
19	Nasik	267	4	75	...
20	West Khandesh	1,433	2	39	9
21	East Khandesh	184	32	77	7
22	Baroda Cantonment ...	.....	...	...	...
	Total ... 1933-34 ...	4,642	237	1,672	74
	Total ... 1932-33 ...	4,076	257	1,353	85

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1933-34.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
240	564	...	46	4	3	...	53
126	665	...	...	16	...	...	16
170	1,081	1	...	7	...	...	8
4	63	...	...	...	...	...	.....
54	235	...	3	10	...	...	13
170	930	...	...	6	...	...	6
6	31	...	...	14	...	...	14
17	68	...	4	8	32	...	44
73	313	...	...	6	...	...	6
2	131	...	...	...	...	...	.....
23	125	...	...	...	...	2	2
11	194	...	1	3	1	3	8
1	259	1	...	...	2	...	3
2	229	...	...	...	2	...	2
46	156	1	...	12	6	8	27
3	291	...	...	1	5	...	6
8	48	...	...	6	10	...	16
2	71	...	...	2	...	...	2
95	441	...	...	3	5	1	9
129	1,612	...	2	...	...	...	2
80	380	...	101	47	2	...	150
.....	...	...	1	...	...	...	1
1,262	7,887	3	158	145	68	14	388
1,660	7,431	6	177	164	105	9	461

APPENDIX

Number.	District.	Cases detected (Abkari)—*contd.* Offences relating to cocaine.				Total (Abkari).	Cases in which convictions were obtained.
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	8	...	8	625	433
2	Kaira ...	...	...	...	...	681	512
3	Panch Mahals ...	...	...	...	...	1,089	804
4	Broach ...	...	2	...	2	65	59
5	Surat ...	...	10	...	10	258	214
6	Thana ...	...	...	...	...	936	663
7	Bombay Suburban ...	...	...	...	...	15	39
8	Bombay ...	1	61	21	83	195	181
9	Kolaba ...	...	...	...	...	319	303
10	Ratnagiri ...	...	...	...	...	131	117
11	Kanara ...	...	...	...	...	127	90
12	Dharwar ...	...	...	...	...	202	180
13	Belgaum ...	...	...	...	...	262	202
14	Bijapur ...	...	...	...	...	231	202
15	Sholapur ...	...	2	...	2	185	181
16	Satara ...	...	...	...	...	207	164
17	Poona ...	...	...	...	...	64	59
18	Ahmednagar ...	...	...	...	...	73	...
19	Nasik ...	...	...	...	...	450	...
20	West Khandesh ...	...	...	...	...	1,614	1,602
21	East Khandesh ...	...	...	...	...	530	343
22	Baroda Cantonment...	...	...	...	...	1	...
	Total ... 1933-34 ...	1	83	21	105	8,380	6,318
	1932-33 ...	1	42	32	75	7,967	5,366
	Indian States.						
	Rewa Kantha Ageney.	...	...	...	...	...	...
	Mahi Kantha Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1933-34.	...	...	...	...	...	...
	Total of Indian States for the year 1932-33.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1933-34 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1932-33 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).

Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	5	3	...	19	...	1	...	28	1 27 83½
									0 0 33½*
...	...	22	...	...	...	...	...	22	3 0 79½
...	...	28	...	...	...	...	...	28	10 43 31¼
...	...	2	...	...	...	...	...	2	0 6 177½
...	...	6	...	...	...	...	...	6	0 10 157½
...	...	2	...	...	...	...	...	2	0 21 90
									0 10 0*
...	...	1	...	...	...	...	...	1	.....
									0 1 0*
...	...	24	5	6	...	5	2	42	62 70 135½
...	...	1	...	...	...	...	...	1	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	1	...	...	...	...	...	1	0 3 0
...	...	...	...	...	...	...	...	...	Nil.
...	...	...	...	...	...	...	...	...	Nil.
...	...	10	4	...	...	5	7	26	0 24 9
...	...	3	...	...	...	...	3	6	0 2 151
...	...	7	...	...	...	2	2	11	0 50 157
...	...	1	...	...	...	...	...	1	0 3 157½
...	...	...	4	...	...	...	...	4	0 9 163½
...	...	...	1	12	...	1	...	14	0 13 90¾
...	1	11	...	60	...	2	...	74	70 69 87½
...	...	...	...	...	...	...	...	...	Nil.
...	6	122	14	97	...	16	14	269	150 38 131½
									0 11 33¾*
...	7	176	11	86	1	19	11	311	202 31 107½
									0 54 161*
...	...	3	...	4	...	...	...	7	0 11 77½
...	...	...	...	...	...	...	...	...	Nil.
...	...	...	...	...	...	1	...	1	0 0 51
...	...	3	...	4	...	1	...	8	0 11 128½
...	...	...	...	1	...	...	...	1	Nil.
...	6	125	14	101	...	17	14	277	150 50 79½
...	7	176	11	87	1	19	11	312	202 31 107½

* Madat.

Total of Madat for 1932-33 ... ... S. t. gr. 0 54 161

J. P. BRANDER,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1933-34.

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	.....	45	.....	.....
Kaira	.....	53	.....	.....
Panch Mahals	.....	7	.....	.....
Broach	1	20	.....	.....
Surat	11	147	.....	.....
Thana	.....	10	.....	.....
Bombay Suburban District.	.....	41	.....	.....
Bombay	.....	1,962	.....	.....
Kolaba	.....	11	.....	.....
Ratnagiri	.....	30	.....	.....
Kanara	.....	12	.....	.....
Dharwar	.....	13	.....	.....
Belgaum	1	25	.....	.....
Bijapur	3	18	.....	.....
Sholapur	.....	153	.....	.....
Satara	.....	31	.....	.....
Poona	1	465	.....	.....
Ahmednagar	.....	21	.....	.....
Nasik	1	47	.....	.....
West Khandesh ...	.....	16	.....	.....
East Khandesh ...	.....	10	.....	.....
Total { 1933-34 ...	18	3,137	.....	.....
Total { 1932-33 ...	4	2,896	.....	.....

J. P. BRANDER,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	57	35,057	152,079	1,290,927	...	...	...
Belgaum ...	2	...	...	...	7,914	...	...
Poona ...	1	819	3,140	1,662	...	...	...
Total ... 1933-34 ...	60	35,876	155,219	1,292,589	7,914	...	...
1932-33 ...	65	39,902	174,521	1,320,251	10,360	...	...

* Includes 2,809 gallons

† Includes 2,995 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1933-34.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	Remarks.
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	...	...	...	...	...	...	
...	...	...	59,226*	...	...	...	...	...	...	
...	6,000	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	6,000	...	59,226*	...	...	...	...	...	...	
...	8,293	...	50,456†	...	...	...	...	...	...	

of rectified spirits.

of rectified spirits.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

FOREIGN SPIRITS AND FERMENTED

Name of District.	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	417	3,561	11,585	7	60	1,033	8,687
2. Kaira ..	4	20	350	310	1	2	8	3
3. Panch Mahals .	2	11	164	346	3	30	106	914
4. Broach ...	3	66	1,005	749	1	21	46	44
5. Surat ...	15	304	3,589	5,980	5	23	169	957
6. Thana ...	12	47	407	3,668	7	19	130	3,079
7. Bombay Suburban District.	9	303	1,712	7,727	15	53	561	5,339
8. Bombay ...	113	17,203	64,131	441,181	118	5,674	23,588	256,234
9. Kolaba ...	6	25	188	619	10	27	60	301
10. Ratnagiri ...	6	11	203	229	1	8	34	131
11. Kanara ...	8	94	223	1,614	3	7	17	124
12. Dharwar ...	9	170	1,101	7,053	3	56	271	1,276
13. Belgaum ...	4	440	1,372	6,524	7	52	333	5,694
14. Bijapur ...	3	4	156	270	2	4	3	15
15. Sholapur ...	8	83	599	7,042	5	91	224	3,703
16. Satara ...	9	74	399	3,438	4	7	13	219
17. Poona ...	25	2,076	6,882	28,096	46	738	2,613	70,655
18. Ahmednagar ...	7	146	713	5,151	11	64	391	14,471
19. Nasik ...	6	131	940	3,683	15	135	592	16,546
20. West Khandesh	3	14	156	595	1	4	26	99
21. East Khandesh.	6	94	543	1,953	5	45	233	4,766
Total ... 1933-34 ...	265	21,733	88,394	537,813	270	7,120	30,446	393,257
Total ... 1932-33 ...	258	22,261	92,768	504,367	265	7,008	32,881	411,036

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales in the statement, 248,668 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Presidency the year 1933-34.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	7	201	2,380	...	4,631	...	29	122	...	...	...	.....
...	...	...	...	...	2	...	34	...	...	...	...	.....
1	1	3	74	...	4	...	...	...	...	...	...	.....
1	1	12	160	...	...	...	...	...	...	...	...	.....
1	...	57	909	...	...	...	...	...	...	...	...	.....
1	1	40	1,095	...	375	...	...	...	...	...	...	.....
1	4	95	1,295	...	1,206	...	...	...	...	...	...	.....
4	93	540	6,129	...	33,587	...	795*	...	...	...	...	* Includes 721 Gals. sold by rectified spirit licensees.
2	...	7	348	...	139	...	...	...	...	...	...	
...	...	...	...	...	27	...	...	...	...	...	...	
1	...	5	140	...	31	...	...	...	...	...	...	
3	1	32	6,183	2	407	...	2	...	...	...	...	
2	1	27	411	...	383	...	...	...	...	...	...	
1	2	39	364	...	...	...	...	...	...	...	...	
2	...	13	899	...	1,257	...	...	...	...	...	...	
8	65	170	1,207	...	719	...	...	...	...	...	...	
4	11	181	3,221	...	2,693	...	...	...	...	...	...	
1	...	13	212	...	600	...	...	...	...	...	...	
3	4	100	1,671	...	...	...	...	...	...	...	...	
1	...	1	5	...	78	...	...	...	...	...	...	
1	2	49	977	...	321	...	...	...	...	...	...	
40	193	1,585	27,680	2	46,460	...	860	122	...	...	...	
38	194	1,727	20,813	3	48,212	...	925	566	...	...	...	

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1932-	
				40° U.P.	
1	2	3		4	
		1932-33.	1933-34.		Gallons.
1	Ahmedabad ...	...	...	*	84,530
				(30° U.P.)	194
2	Kaira ...	20	...		17,434
				(30° U.P.)	45
3	Panch Mahals ...	6	6		3,479
				(30° U.P.)	227
4	Broach ...	...	...		28,289
5	Surat ...	10	...		4,334
				(30° U.P.)	39,142
6	Thana ...	69	69		11,428
7	Bombay Suburban District...	5	3		5,040
8	Bombay ...	...	...		546,048
9	Kolaba ...	1	...		31,838
10	Ratnagiri ...	12	2		21,811
11	Kanara { below Ghat ...	7	7		1,138
	above Ghat ...	3	3	(30° U.P.)	15,021
					5,547
12	Dharwar ...	17	15	(30° U.P.)	1,163
					29,246
13	Belgaum ...	4	1	(30° U.P.)	2,074
					28,289
14	Bijapur ...	24	22	(30° U.P.)	10,956
					9,319
15	Sholapur ...	1	1	(30° U.P.)	1,139
					6,698
16	Satara ...	3	4	(30° U.P.)	1,695
					9,934
17	Poona ...	17	17	(30° U.P.)	519
					39,413
18	Ahmednagar ...	...	...		10,844
19	Nasik ...	54	75	(30° U.P.)	1,288
					10,038
20	West Khandesh ...	30	22		4,313
				(30° U.P.)	928
21	East Khandesh ...	60	77		2,956
				(30° U.P.)	327
	Total ...	343	324		911,966
				(30° U.P.)	74,668

* In the Akrani tract o

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1933-34.

sumption.

33.	1933-34.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
41,511	89,872	47,395
(25° U.P.) 493	(30° U.P.) 131	(25° U.P.) 125
.....	19,953	.....
(25° U.P.) 8,254		(25° U.P.) 8,185
31,292	3,679	27,041
(25° U.P.) 901		(25° U.P.) 1,369
12,715	9,759	12,608
(25° U.P.) 9,221	(30° U.P.) 13,163	(25° U.P.) 10,451
133,960	1,162	107,030
(25° U.P.) 22,843	(30° U.P.) 45,836	(25° U.P.) 25,982
139,919	3,655	127,757
	(30° U.P.) 7,482	(25° U.P.) 642
79,239	5,784	78,254
	(30° U.P.) 240	(25° U.P.) 2
16,048	4,85,779	14,583
		(25° U.P.) 1,084
25,305	30,616	23,209
		(25° U.P.) 510
59,530	22,587	63,952
		(25° U.P.) 330
5,143	1,845	3,307
	(30° U.P.) 16,208	(25° U.P.) 473
502	6,304	545
(25° U.P.) 680	(30° U.P.) 1,822	(25° U.P.) 962
11,765	36,488	10,667
(25° U.P.) 1,483	(30° U.P.) 2,413	(25° U.P.) 2,034
8,287	29,161	1,687
(25° U.P.) 227	(30° U.P.) 12,319	(25° U.P.) 625
6,056	69	5,198
(25° U.P.) 2,670	(30° U.P.) 9,665	(25° U.P.) 2,584
34,845	7,967	53,745
.....	(30° U.P.) 1,682	(25° U.P.) 1,884
4,980	11,303	4,434
.....	(30° U.P.) 3,304	(25° U.P.) 804
126,142	39,613	126,410
	(30° U.P.) 177	(25° U.P.) 202
693	10,651	409
(25° U.P.) 127	(30° U.P.) 1,122	(25° U.P.) 685
42,183	9,951	47,761
		(25° U.P.) 644
140,445	8,120	190,482
29,865*	(30° U.P.) 1,022	28,674*
(25° U.P.) 317		(25° U.P.) 875
62,781	3,053	65,275
((25° U.P.) 7	(30° U.P.) 466	(25° U.P.) 328
1,008,206	8,37,371	1,040,423
(25° U.P.) 47,223	(30° U.P.) 1,17,052	(25° U.P.) 60,761

est Khandesh.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	8,02,361	...	9,44,812	17,47,173	...
Kaira ...	65,770	...	1,57,964	2,23,734	...
	901		*725*	*1,626*	
Panch Mahals ...	52,871	...	66,029	1,18,900	...
	29,975		*21,920*	*51,895*	
Broach ...	2,59,873	...	1,36,868	3,96,741	...
Surat ...	7,08,916	...	2,68,846	9,77,762	...
	24,172		*10,173*	*34,345*	
Thana ...	5,38,175	...	3,42,718	8,80,893	...
	13,104		*6,363*	*19,467*	
Bombay Suburban District.	4,03,007	...	2,66,406	6,69,413	...
Bombay ...	33,77,472	...	21,54,488	60,31,960	...
Kolaba ...	2,68,863	...	1,51,534	4,15,397	...
	3,124		*2,237*	*5,361*	
Ratnagiri ...	2,93,203	...	1,66,737	4,59,940	250
Kanara ...	1,11,930	...	77,935	1,89,865	...
Dharwar ...	3,36,266	...	1,72,909	5,09,175	...
	16,375		*6,534*	*22,909*	
Belgaum ...	2,87,940	...	1,26,951	4,14,891	...
	56,874		*20,204*	*77,078*	
Bijapur ...	1,11,758	...	76,212	1,87,970	...
	4,861		*2,013*	*6,874*	
Sholapur ...	3,24,087	...	1,81,117	5,05,204	...
	10,451		*8,431*	*18,882*	
Satara ...	1,28,463	...	1,37,219	2,65,682	...
	34,178		*34,283*	*68,461*	
Poona ...	8,48,592	...	4,16,579	12,65,171	...
	10,559		*9,265*	*19,824*	
Ahmednagar ...	91,308	...	84,145	1,75,453	...
Nasik ...	1,99,606	...	2,58,412	4,58,018	...
West Khandesh ...	2,79,638	...	2,96,315	5,75,953	...
East Khandesh ...	2,56,423	...	1,64,808	4,21,231	...
Total ... 1933-34 ...	102,41,522	...	66,49,004	1,68,90,526	250
	2,04,574		*1,22,148*	*3,26,722*	
1932-33 ...	105,35,291	...	65,35,649	1,70,70,940	...
	2,33,666		*1,29,778*	*3,63,444*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1933-34.

to 47-are gross.]

	Country Fermented Liquors				Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,47,173	1,100	19,792	.....	20,892	...	...
2,23,734	1	...	.....	1	...	...
1,626						
1,18,900	2,023	4,917	.....	6,940	...	...
51,895						
3,96,741	30,475	90,576	.....	1,21,051	...	...
9,77,762	7,51,762	6,87,914	.....	14,39,676	...	...
34,345						
8,80,893	3,45,277	1,74,746	.....	5,20,023	...	...
19,467	*3,453*	*1,122*		*4,575*		
6,69,413	1,02,038	72,200	.....	1,74,238	...	...
60,31,960	2,39,992	10,69,069	.....	13,09,061	...	2,13,822
4,15,397	12,261	14,818	.....	27,079	...	...
5,361	*1,328*	*1,431*		*2,759*		
4,60,190	1,70,957	1,35,659	.....	3,06,616	...	...
1,89,865	36,333	78,112	.....	1,14,445	...	...
5,09,175	1,10,977	4,13,735	.....	5,24,712	238	8,418
22,909	*5,548*	*20,462*		*26,010*		
4,14,891	63,089	2,01,350	.....	2,64,439	3,510	3,066
77,078	*20,321*	*52,017*		*72,338*		*400*
1,87,970	63,248	1,63,144	.....	2,26,392	...	...
6,874	*1,848*	*4,023*		*5,871*		
5,05,204	95,253	3,32,507	.....	4,27,760	...	...
18,682	*6,993*	*16,396*		*23,388*		
2,65,682	2,036	7,030	.....	9,066	...	...
68,461	*584*	*2,541*		*3,125*		
12,65,171	74,674	2,95,307	.....	3,69,981	...	1,527
19,824	*35*	*683*		*718*		
1,75,453	1,020	15,435	.....	16,455	...	...
4,58,018	6,296	21,785	.....	28,081	...	...
5,75,953	13,132	40,550	.....	53,682	...	...
4,21,231	1,809	22,645	.....	24,454	...	...
1,68,90,776	21,23,753	38,61,291	.....	59,85,044	3,748	2,26,333
3,26,722	*40,109*	*98,675*		*1,38,784*		*400*
1,70,70,940	19,11,611	32,88,181	.....	51,99,792	7,153	2,35,726
3,63,444	*30,606*	*1,09,658*		*1,40,264*		*466*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL
Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total columns 15 and 16
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	.....	40,045	40,045
Kaira ...	.....	.....	2,518	2,518
Panch Mahals ...	.....	.....	1,038	1,038
Broach ...	.....	.....	3,143	3,143
Surat ...	.....	.....	15,284	15,284
			100	*100*
Thana ...	.....	.....	8,086	8,086
Bombay Suburban District.	.....	.....	21,693	21,693
Bombay ...	2,13,322	8,83,178	10,32,728	19,15,906
Kolaba ...	.....	.....	2,306	2,306
Ratnagiri ...	.....	.....	1,451	1,451
Kanara ...	.....	.....	2,130	2,130
Dharwar ...	8,656	.....	10,978	10,978
			123	*123*
Belgaum ...	6,576	.....	10,379	10,379
	400		*574*	*574*
Bijapur ...	.....	.....	803	803
Sholapur ...	.....	.....	12,770	12,770
Satara ...	.....	15	4,907	4,922
			427	*427*
Poona ...	1,527	7,804	98,748	1,06,552
			323	*323*
Ahmednagar ...	.....	.....	14,736	14,736
Nasik ...	.....	1,527	16,088	17,615
West Khandesh ...	.....	.....	1,067	1,067
East Khandesh ...	.....	.....	7,128	7,128
Total ... 1933-34 ...	2,30,081	8,92,524	13,09,026	22,01,550
	400		*1,547*	*1,547*
Total ... 1932-33 ...	2,42,879	8,00,261	13,36,285	21,36,426
	486		*1,805*	*1,805*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*.

1933-34—contd.

Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,08,110	1,469	.....	157	347	1,973
2,27,253	.....	.....	.....	164	164
1,626					
1,26,878	.....	200	52	6	258
51,895				*7*	*7*
5,20,935	1,43,222	50	.....	18,459	1,61,731
24,32,722	.....	.....	.....	718	718
34,445					
14,09,002	.....	.....	.....	45	45
24,042					
8,65,344	.....	.....	.....	387	387
94,70,249	1,08,997	29,903	3,758	2,51,116	3,93,774
4,44,782	.....	.....	.....	34	34
8,120					
7,68,257	.....	.....	.....	47	47
3,06,440	.....	.....	.....	55	55
10,53,521	.....	.....	.....	296	296
49,042					
6,96,285	.....	.....	42	710	752
1,50,390				*20*	*20*
4,15,165	.....	.....	.....	54	54
12,745					
9,45,734	.....	.....	...	95	95
42,270					
2,79,670	.....	.....	.....	81	81
72,013				*71*	*71*
17,43,231	928	.....	.....	.....	928
20,865					
2,06,644	.....	.....	.....	.....	.....
5,03,714	.....	.....	.....	183	183
6,30,702	.....	.....	.....	.....	.....
4,52,813	.....	.....	.....	239	239
2,53,07,451	2,54,616	30,153	4,009	2,73,036	5,61,814
4,67,453				*98*	*98*
2,46,50,107	2,37,938	26,552	6,758	4,732	2,76,040
5,05,999				*50*	*50*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	48,528	1,50,294	...	93,003	.....
Kaira ...	21,915	68,155	...	34,303	.....
	8,760			*300*	
Panch Mahals ...	7,756	24,119	...	12,282	.....
	19,446	*6,554*		*897*	
Broach ...	13,906	43,250	...	19,171	.....
	12,045				
Surat ...	6,692	20,814	...	13,678	.....
	1,278	*700*			
Thana ...	2,892	8,993	...	15,200	.....
Bombay Suburban District.	5,424	16,865	...	13,940	.....
Bombay ...	34,666	1,07,798	...	1,65,000	.....
	548	*300*			
Kolaba ...	1,413	4,394	...	5,893	.....
Ratnagiri ...	149	464	...	850	.....
Kanara ...	614	1,910	...	550	.....
Dharwar ...	1,757	5,462	...	6,813	.....
	256	*141*			
Belgaum ...	2,481	7,716	...	4,703	.....
	548	*301*			
Bijapur ...	583	1,814	...	4,497	.....
	438	*240*			
Sholapur ...	35,443	1,10,680	...	1,12,681	.....
	9,928	*4,600*			
Satara ...	17,346	53,946	...	51,804	.....
	19,582	*10,730*			
Poona ...	53,167	1,65,333	...	1,91,459	.....
	8,067	*4,420*			
Ahmednagar ...	25,489	79,270	...	1,03,068	.....
Nasik ...	9,227	28,697	...	60,193	.....
	292	*165*			
West Khandesh ...	6,388	19,867	...	25,160	.....
East Khandesh ...	17,895	55,655	...	63,851	.....
Total ... 1933-34 ...	*3,13,531	*9,75,446	...	9,98,099	.....
	81,188	*28,151*		*1,197*	
1932-33 ...	3,13,448	9,66,229	...	9,97,036	.....
	84,927	*28,266*		*601*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to ... included in

*Opium exclusive of Rs. 21,583 { Cost price ... Rs. 20,896 / Duty ... " 687 } in respect of the quantities of

" 21,583

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,91,625	...	17,535	...	63,630	...	1,640
		29,265		*10,485*		*1,516*
1,24,373	...	12,900	...	...	...	568
9,060						
44,157	...	2,160	...	...	...	140
26,897						
76,327	...	9,270	...	...	...	332
12,045						
41,184	...	16,800	...	...	...	756
1,978		*21,090*				*1,408*
27,085	...	7,260	...	...	...	474
		270				*12*
36,229	...	1,890	...	...	...	205
3,07,464	...	1,28,590	...	2,73,765	...	17,912
848		*23,475*		*5,850*		*1,205*
11,700	...	8,310	...	...	...	242
		150				*4*
1,463	...	8,026	...	...	...	64
3,074	...	13,980	...	...	...	.....
14,032	...	86,913	...	...	...	24
397		*4,890*				
14,900	...	40,013	...	...	...	36
849		*14,250*				*4*
6,894	...	28,559	...	...	...	.....
678		*2,130*				
2,58,754	...	80,488	...	...	...	756
14,528		*3,390*				*8*
1,23,096	...	76,090	...	...	...	358
30,312		*9,982*				*52*
4,09,959	...	1,15,680	...	...	...	5,160
12,487		*7,680*				*56*
2,07,827	...	49,654	...	...	...	2,205
98,117	...	44,340	...	...	...	1,816
457						
51,415	...	14,634	...	...	...	484
1,37,401	...	40,740	...	...	...	2,204
22,87,076	...	8,03,832	...	3,37,395	...	35,479
1,10,536		*1,16,572*		*16,335*		*4,268*
22,76,713	...	7,78,327	...	2,13,364	...	30,515
1,13,794		*1,32,890*		*17,325*		*4,662*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

opium mentioned in column 36 of the Imperial Return IV.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	36	37	38	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	68,823	...	...	.....	...
Kaira ...	13,353 *40*	...	...	.....	...
Panch Mahals ...	4,955 *1,960*	...	...	.....	...
Broach ...	10,954	...	...	.....	...
Surat ...	11,324	...	...	.....	...
Thana ...	10,224 *117*	...	...	.....	...
Bombay Suburban District.	7,332	...	...	.....	...
Bombay ...	1,89,911	...	...	.....	...
Kolaba ...	10,996 *195*	...	...	.....	...
Ratnagiri ...	7,771	...	...	.....	...
Kanara ...	10,050	...	...	.....	...
Dharwar ...	40,828 *5,559*	...	...	.....	...
Belgaum ...	26,739 *7,920*	...	...	.....	...
Bijapur ...	21,697 *1,443*	...	...	.....	...
Sholapur ...	62,495 *4,809*	...	...	.....	...
Satara ...	33,745 *12,673*	...	...	.....	...
Poona ...	90,205 *3,618*	...	...	.....	...
Ahmednagar ...	36,759	...	...	.....	419
Nasik ...	44,196	...	...	.....	...
West Khandesh ...	12,910	...	...	.....	...
East Khandesh ...	31,563	...	...	.....	...
Total ... 1933-34 ...	7,46,830 *38,334*	...	...	.....	419
Total ... 1932-33 ...	6,97,219 *43,200*	...	...	.....	541

Note—The revenue, if any, derived from the excisable articles of different kinds issued to included in

* Receipts from Dhadzaon Distillery.

‡ The amount of Rs. 40,519 is accounted for by the Accountant General Bombay in his
Rs. 29,525 under 'Recoveries of investments in Government Commercial under-
" 10,813 under "Recoveries of overpayments."
" 181 under "Miscellaneous."

" 40,519 The last two items are shown as a result of adjustment of the depreciation

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Nasik Distillery			Miscellaneous
			Sale proceeds of spirits	Coopering receipts	Miscellaneous receipts	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,51,628	...	1,905	...	.....	.....	748
41,266						
26,821	...	1,010	...	.....	.....	645
40						
7,255	...	4,867	...	.....	.....	766
1,960		*25*				*175*
20,556	...	741	...	.....	.....	719
28,880	...	657	...	.....	.....	3,002
22,498						*20*
17,958	...	2,601	...	.....	.....	4,847
399						*696*
9,430	...	659	...	.....	.....	1,650
6,10,178	...	362	...	.....	.....	9,834
30,533						
19,548	...	735	...	.....	.....	747
349		*49*				*13*
15,861	...	893	...	.....	.....	3,135
24,030	...	667	...	.....	.....	1,132
1,27,765	...	5,679	...	.....	.....	23,062
10,449		*226*				*5*
66,788	...	196	...	.....	.....	1,768
22,174						*593*
50,256	...	3,624	...	.....	.....	2,469
3,573						
1,43,739	...	467	...	.....	.....	1,640
8,207		*15*				*201*
1,10,193	...	429	...	.....	.....	1,064
22,707		*103*				*501*
2,11,045	...	471	...	.....	.....	3,432
11,354						*263*
89,037	...	165	...	.....	.....	608
90,352	...	1,708	...	.....	.....	2,100
28,028	...	283	...	.....	.....	1,109
						*44,072**
74,607	...	47	...	.....	.....	1,884
19,23,955	...	28,166	24,21,955	26,514	1,12,110	1,10,433
1,75,509		*458*				40,519‡
						2,467
17,19,366	...	27,980	23,62,006	21,883	†82,180	95,239
1,98,277		*366*				*1,897*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

† The revised figure under this head is Rs. 1,27,755.

accounts as under :—

takings."

account of the securities of the Personal Ledger Account of the Nasik Distillery.

IMPERIAL RETURN I—*contd.*

Name of District	Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1933-34	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	22,55,989 *41,266*	350	...	.....	
Kaira ...	3,80,266 *10,726*	210	...	.....	
Panch Mahals ...	1,84,181 *80,959*	108 *37*	...	.....	
Broach ...	7,81,009 *12,045*	57	...	.....	
Surat ...	25,07,163 *58,941*	450	...	.....	
Thana ...	14,61,538 *25,137*	342	...	.....	
Bombay Suburban District.	9,13,699	118	...	.....	
Bombay ...	1,07,91,861 *31,381*	1,13,385 *57,415*	...	.....	
Kolaba ...	4,77,546 *8,531*	37	...	.....	
Ratnagiri ...	7,89,656	29	...	.....	
Kanara ...	8,35,398	537	...	.....	
Dharwar ...	12,24,355 *60,119*	1,472	...	.....	
Belgaum ...	7,80,689 *1,74,026*	59	...	.....	
Bijapur ...	4,78,462 *16,996*	5,480	...	.....	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British Districts and is not included in those figures.

IMPERIAL RETURN I—*concld.*

Name of District	Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1933-34	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Sholapur ...	13,50,429 *65,261*	949	...	.....	
Satara ...	5,14,533 *1,25,707*	486	...	.....	
Poona ...	23,69,066 *44,969*	305	...	.....	
Ahmednagar ...	5,04,281	27	...	.....	
Nasik ...	6,96,174 *457*	11,751	...	.....	
West Khandesh ...	7,55,609	578	...	.....	
East Khandesh ...	6,66,991	116	...	.....	
Total ... 1933-34 ...	3,02,18,895 40,519 25,60,579 *7,56,521*	1,86,846 742A 5,083B *57,450* *72,722*C *—2,780*D	45,27,418	2,81,49,904 *6,29,129*	
1932-33 ...	2,90,46,045 24,66,019 *8,20,383*	1,45,888 2,084 *1,59,063* *20,782*	42,22,332	2,71,41,760 *6,40,538*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

A.—Refunds from Nasik Distillery.

B.—Amount shown as refunds of the Nasik Distillery by the Accountant General, Bombay, in his accounts.

C.—*Refunds.*—Other States as named below:—

		Rs.
Mahikantha	...	27,739
Banaskantha	...	3,284
Baroda	...	41,699
Rajkot	...	...
		72,722

D.—The amount of Rs. 2,780 represents the excess amount recovered from the Government of India on account of the net Excise Revenue from the Indian States for the year 1932-33.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	11,91,284	2,57,909	2,760	.....
Nasik Distillery ...	1,05,244	449	.....	.....
Total 1933-34 ...	12,96,528	2,58,358	2,760	.....
„ 1932-33 ...	12,56,776*	2,34,403	636	.....

Name of District.	Cost of Bhang purchased.	Assignments and compensation.			
		Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	...	9,83,650	1,55,048	1,43,750	6,788
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1933-34 ...	...	9,83,650	1,55,048	1,43,750	6,788
1932-33 ...	...	9,04,758	1,55,048	1,43,750	8,255

*Includes an expenditure of Rs. 25,500 on account of establishment charges of

†Allowances ... Rs. 51,959

Contingencies ... „ 34,749

86,708

RETURN II.

the year 1933-34.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
85,938	86,708†	3,59,708	.....	.....
10,28,491	.....	.....	.....	...
11,14,429	86,708	,59,708	.....	. ..
8,67,336	81,865	4,25,5[illegible]5	.....	.....

Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19
Rs.	Rs.	Rs.	
.....	.....	32,73,543	
2,448	1,17,243	12,53,875	
2,448	1,17,243	45,27,418	
23,441	1,20,499	42,22,332*	

Collectors paid by book adjustment to the head " 22—General Administration ".

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	.....	31	...
Kaira ...	...	...	...	...	...	.....	16	...
Panch Mahals ...	...	...	...	...	...	.....	14	...
Broach ...	...	...	...	...	...	.....	10	...
Surat ...	...	...	...	...	...	.....	20	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	..	.....	...	...
Bombay ...	...	...	...	...	...	59	73	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	.	...	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	9	...
Dharwar ...	...	...	...	...	...	2	16	...
Belgaum ...	...	...	...	...	...	2	25	...
Bijapur ...	...	...	...	...	...	.....	8	...
Sholapur ...	...	...	...	...	...	.....	8	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	1	37	...
Ahmednagar ...	...	...	...	...	...	.....	9	...
Nasik ...	...	1	...	...	...	.....	3	...
West Khandesh ...	...	...	...	1	...	.....	2	...
East Khandesh ...	...	...	...	...	...	.....	11	...
Total ...	...	1	...	1	...	64	305	...
Total of previous year.	...	1	...	1	..	68	303	...

(a) These are combined wholesale licenses for the sale of Ganja, and Bhang. Th

III—Shops and Licenses.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(a) ...	...	2	72	...	...	2	...	...	...
...	...	...	...	91	...	...	...	...	...	...
...	...	...	...	66	...	...	4	...	...	...
...	...	...	71	86	...	...	16	...	...	...
1	...	...	...	148	...	...	205	...	...	...
...	...	...	1,287	199	...	...	192	...	...	...
...	...	...	302	24	...	...	16	...	...	...
4	...	...	422	234	...	...	127	...	...	...
...	...	...	109	85	...	...	24	...	...	...
...	...	...	801	138	...	1	68	...	...	...
...	...	...	201	105	...	...	112	...	...	...
4	...	...	161	157	1	...	142	...	...	...
2	...	...	92	125	5	...	81	...	...	...
1	...	...	140	77	...	...	114	...	...	...
1	...	...	53	45	...	...	33	...	...	...
2	...	...	36	53	...	...	11	...	...	...
3	...	...	...	51	...	...	32	...	...	...
...	...	...	16	21	...	...	12	...	...	...
...	...	...	64	98	...	...	41	...	...	...
...	...	...	...	133	2	8	15	...	...	...
1	...	...	...	141	...	...	12	...	...	...
21	...	...	3,757	2,099	8	9	1,259	...	...	...
20	...	...	3,533	1,644	1	7	1,055	...	...	...

licenses shown against Ahmedabad and Bombay, sell Charas also.

IMPERIAL RETURN

Foreign liquors—Retail licenses—

Division and District	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	12	1	2	...
Kaira ...	...	...	4	1	...	...	...
Panch Mahals ...	...	...	2	3	...	1	...
Broach ...	...	...	3	1	...	1	...
Surat ...	2	...	13	4	...	1	...
Thana ...	...	...	12	7	...	1	17
Bombay Suburban District. ...	...	...	9	15	...	1	38
Bombay ...	...	34	62	110	8	5	188
Kolaba ...	...	...	6	9	...	2	...
Ratnagiri ...	...	...	6	1	..	...	...
Kanara ...	...	...	8	2	...	2	...
Dharwar ...	1	...	9	3	...	2	1
Belgaum ...	3	...	4	2	2	2	2
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	5	...	2	1
Satara ...	...	...	9	7	...	5	...
Poona ...	2	...	24	33	12	4	205
Ahmednagar ...	3	...	6	2	6	2	2
Nasik ...	...	..	6	11	4	3	3
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	..	1	6	4	...	1	47
Total ...	11	35	210	234	33	40	504
Total of previous year.	8	38	199	234	34	39	435

Note.—The increase in the number of licenses in Cols. 14, 31 and 32 as compared with those of the previous year is due to the opening of some additional shops in most of the Districts as shown below:—

	Col. 14
Ahmedabad	... 26
Kaira	... 18
Panch Mahals	... 17
Broach	... 5
Surat	... 18
Thana	... 9
Bombay Suburban District.	6
Kolaba	... 12
Ratnagiri	... 26
Kanara	... 42
Dharwar	... 49
Belgaum	... 52
Bijapur	... 28
Sholapur	... 18
Satara	... 20
Poona	... 10
Ahmednagar	... 6
Nasik	... 25
West Khandesh	... 36
East Khandesh	... 32
	455

	Col. 31
Ahmedabad	... 5
Kaira	... 8
Pach Mahals	... 9
Surat	... 3
Thana	... 2
Bombay Suburban District	1
Kolaba	... 2
Ratnagiri	... 1
Kanara	... 5
Dharwar	... 13
Belgaum	... 10
Bijapur	... 8
Sholapur	... 8
Satara	... 7
Poona	... 3
Ahmednagar	... 3
Nasik	... 1
West Khandesh	... 17
East Khandesh	... 13
	119

	Col. 32
Ahmedabad	... 4
Kaira	... 11
Panch Mahals	... 2
Broach	... 2
Surat	... 6
Thana	... 3
Bombay Suburban District.	1
Kolaba	... 2
Ratnagiri	... 2
Kanara	... 13
Dharwar	... 30
Belgaum	... 21
Bijapur	... 23
Sholapur	... 14
Satara	... 13
Poona	... 4
Ahmednagar	.. 7
Nasik	... 1
West Khandesh	... 18
East Khandesh	... 18
	195

III—SHOPS AND LICENSES—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(*a*)	(*b*)					
...	3	63	90	28	...	...	88	50	...	60
6	1	22	77	28	...	...	33	18	...	20
8	...	17	45	7	...	...	10	8	...	10
..		14	30	13	...	...	35	33	...	26
21	10	39	23	20	...	...	45	45	...	39
...	...	29	18	21	...	...	32	20	...	11
...	...	35	3	4	...	...	35	35	...	7
316	170	432	12	36	...	...	581	602	2	410
...	1	20	19	19	...	...	20	18	1	14
...	2	16	10	19	...	...	32	28	...	23
...	...	20	16	30	...	...	6	6	..	5
...	9	37	29	81	...	...	24	21	...	22
2	...	46	25	58	...	...	35	34	...	38
...	...	20	18	44	...	...	5	2	...	4
...	3	23	57	44	...	...	22	18	...	23
6	...	30	51	37	...	...	14	3	..	21
28	11	69	51	42	...	...	60	14	..	65
...	...	23	60	49	...	...	15	...	...	13
...	...	45	42	38	...	...	19	...	...	14
...	...	19	49	39	...	..	8	5	...	5
...	1	37	94	71	...	..	10	6	...	12
397	211	1,056	819	728	...	...	1,129	966	3	842
319	203	962	700	533	...	...	1,108	943	2	832

(*a*) These are combined licenses for the retail sale of ganja and bhang.

(*b*) 36 shops shown against Bombay and ten shops out of 28 shown against Ahmedabad in Col. 32 sell charas in addition to Ganja and Bhang.

J. P. BRANDER,
Commissioner of Excise.

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	147	133	90,543	47,897	73,695
2 Kaira	8,991	...	21,515	...	19,656
3 Panch Mahals	1,467 1,765	... ...	3,671 1,548	26,697 15,210	13,935 8,338
4 Broach	10,738	13,665	9,711	13,060	28,670

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.			Foreign liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. / Rs. a. p.	Rs. a. p.				
(25° U. P.) / (40° U. P.) 5 10 0 (*a-4*) / 6 12 0 (*a-3*) 4 13 0 (*a-2*) / 4 8 0 (*a-4*) 2 15 0 (*a-1*) / 3 12 0 (*a-2*) 2 4 0 (*a-1*) (30° U. P.) / (60° U. P.) 4 8 0 (*a-2*) / 4 8 0 (*a-3*) 2 12 0 (*a-1*) / 3 0 0 (*a-4*) 1 6 0 (*a-1*)	1 14 0	No fixed selling prices have been prescribed.	4,795	484	22,528
(25° U. P.) / (40° U. P.) 2 10 0 (*b-1*) / 2 0 0 (*b-2*) 2 8 0 (*b*) (30° U. P.) / 2 7 0 (*b-2*)	1 14 0		353	22	313
(25° U. P.) / (40° U. P.) 2 15 3 (*c-1*) / 2 4 0 (*c-2*) 2 13 0 (*c*) / 2 4 0 (*c-3*) 3 0 0 (*c-3*) and (*c-4*) / 2 4 0 (*c-4*) (30° U. P.) / (60° U. P.) 2 12 0 (*c-2*) / 1 6 0 (*c-2*) 1 6 0 (*c-3*) 1 6 0 (*c-4*)	1 14 0		273	42	1,334
(25° U. P.) / (40° U. P.) 5 10 0 (*d*) / 5 10 0 (*d-3*) (30° U. P.) / (60° U. P.) 6 12 0 (*d-1*) / 3 14 0 (*d-1*) 5 10 0 (*d-2*) / 3 12 0 (*d-3*) 3 4 0 (*d-2*) 2 10 0 (*d*)	1 14 0		630	88	953

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Issues in Imperial gallons.				Country
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	28,036 1,853	47,345 495	1,078 ...	105,010 1,845	96,819 2,474
6 Thana	699 1	8,060 161	3,734 9	193,142 3,351	61,663 1,459
7 Bombay Suburban District ...	2	335	6,074	79,915	35,846
8 Bombay	1,159	...	489,359	14,695	300,362
9 Kolaba	520 3	... ...	30,912 420	23,365 565	27,923 480

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.			Foreign liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. (25° U. P.) 7 4 0 (*e*) 7 1 0 (*e-1*) 6 12 0 (*e-2*) 6 1 0 (*e-3*) 5 10 0 (*e-4*) 5 4 0 (*e-5*) 4 14 0 (*e-6*) 4 11 0 (*e-7*) 4 8 0 (*e-8*) 4 1 0 (*e-9*) (30° U. P.) 6 12 0 (*e-10*) 6 9 0 (*e-11*) 5 10 0 (*e-12*) 5 4 0 (*e-13*) 4 8 0 (*e-14*) 4 6 0 (*e-15*) 3 12 0 (*e-16*)	Rs. a. p. (40° U. P.) ..... (60° U. P.) 3 14 0 (*e-10*) 3 12 0 (*e-17*) 3 6 0 (*e-18*) 3 4 0 (*e-12*) 3 0 0 (*e-13*) 2 13 0 (*e-19*) 2 8 0 (*e-20*) 2 4 0 (*e-21*) 2 0 0 (*e-22*) 1 14 0 (*e-23*)	Rs. a. p. 1 15 9	No fixed selling prices have been prescribed.	3,124	327	7,846
(30° U. P.) 6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*)	(40° U. P.) ..... (60° U. P.) 3 14 0 (*f*) 3 4 0 (*f-1*) 2 10 0 (*f-2*)	2 0 0		577	67	7,842
.....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	2 0 0		2,368	360	14,361
.....	(40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 4 0		88,259	22,970	703,015
.....	(40° U. P.) 5 10 0 (60° U. P.) 3 12 0	2 0 0		255	52	1,268

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	341	...	22,098	63,025	38,725
11 Kanara ... Below Ghat ...	514	17,105	2,005	3,513	14,968
Above Ghat ...	968	1,789	6,583	551	6,119
12 Dharwar	2,138	2,528	37,449	10,799	30,162
	19	89	2,558	...	1,611
13 Belgaum	682	13,208	29,198	1,727	27,967
	4	936	5,079	1,160	4,170
14 Bijapur	2,818	10,353	6	5,497	11,563
	21	635	8	95	503
15 Sholapur	1,954	1,838	8,267	54,845	20,650
	280	...	850	485	914
16 Satara	330	3,429	11,691	4,540	11,853
	300	3,210	1,397	...	3,310
17 Poona	330	190	40,165	127,420	75,118
	15	...	880	1,030	951

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
				Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
.....	(40° U. P.) 4 8 0 (60° U. P.) 3 0 0	1 15 0		237	19	360
(30° U. P.) 2 12 0	(60° U. P.) 1 8 0	1 15 0				
(25° U. P.) 5 13 0 (30° U. P.) 5 7 0	(40° U. P.) 5 7 0 (60° U. P.) 3 10 0	1 12 0	No fixed selling prices have been prescribed.	245	101	1,878
(25° U. P.) 8 7 0 (*g*) 7 3 9 (*g-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,404	227	10,469
(25° U. P.) 3 0 0 (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,732	493	7,160
(25° U. P.) 7 4 0 (30° U. P.) 6 12 0	(40° U. P.) ..... (60° U. P.) 3 14 0	1 13 4		836	174	11,644
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 6 0 (*h-1*)	1 12 0		198	10	649
(30° U. P.) 6 12 0 (*p*) and (*p-1*)	(40° U. P.) 6 12 0 (*p-2*) (60° U. P.) 4 8 0 (*p-2*) 3 14 0 (*p-1*)	1 13 4		582	146	4,864
(30° U. P.) 5 10 0 (*j*)	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 12 0 (j)	1 13 4		9,676	2,825	101,966

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	333	1,167	11,064	380	8,232
19 Nasik	709	...	10,061	49,281	26,261
20 West Khandesh	892	1,102	8,324	194,059 28,859*	95,602
21 East Khandesh... ...	355	472	3,106	65,943	28,837
Total ... 1933-34 ...	65,123 4,261	122,719 5,526	845,964 12,749	1,054,220 23,741	†1,064,026 24,210
1932-33 ...	50,091 4,117	79,437 4,478	918,356 19,389	1,028,599 28,526	1,055,037 29,526

* Issues to Akrani outstill area.

† Includes 14 proof gallons issued for fortification.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
				Imported liquors.		
Rates of duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.) 7 3 9 (*k*) (30° U. P.) 7 14 0 (*k-1*) 6 12 0 (*k-2*)	(40° U. P.) 6 12 0 (*k-3*) (60° U. P.) 4 8 0 (*k-1*) (*k-2*) and (*k-3*) 3 6 0 (*k*)	1 13 4	No fixed selling prices have been prescribed.	1,117	210	19,834
(30° U. P.) 4 8 0 (*l-2*)	(40° U. P.) 5 7 0 (*l*) 4 8 0 (*l-3*) 2 4 0 (*l-1*) (60° U. P.) 3 10 0 (*l*) 3 0 0 (*l-3*) 2 4 0 (*l-2*) 1 4 0 (*l-1*)	1 13 0		1,230	270	21,900
(25° U. P.) 4 0 0 (*m*) 3 2 0 (*m-1*) 2 11 0 (*m-2*) (30° U. P.) 2 8 0 (*m-3*)	(40° U. P.) 4 8 0 (*m-4*) 3 3 0 (*m*) 2 8 0 (*m-1*) and (*m-3*) (60° U. P.) 3 0 0 (*m-4*) 1 8 0 (*m*) 1 0 0 (*m-1*) and (*m-3*)	1 13 0		183	18	699
(25° U. P.) 5 10 0 (*n*) (30° U. P.) 5 0 0 (*n-1*) 4 0 0 (*n-2*)	(40° U. P.) 6 12 0 (*n-3*) 5 10 0 (*n-4*) (60° U. P.) 4 8 0 (*n-3*) 3 12 0 (*n-4*) 3 0 0 (*n-1*) 2 0 0 (*n*) and (*n-2*)	1 13 0		825	141	7,696
.....	.....	...	...	118,899	29,046	948,579
.....	.....	...	...	124,403	29,463	927,655

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Imperial spirits in Rectified gallons.	Imperial spirits in Denatured gallons.	Imperial wines in Medicated gallons.
1	12	13	14	15	16
1 Ahmedabad	4,631	124	29	19,175	...
2 Kaira	2	...	34	2,375	...
3 Panch Mahals	4	...	...	1,106	...
4 Broach	433	...	...	2,233	...
5 Surat	691	...	...	8,018	...
6 Thana	375	...	...	4,292	...
7 Bombay Suburban District ...	1,206	...	...	3,278	...
8 Bombay	33,587	529	795	154,555	...
9 Kolaba	139	...	...	1,035	...
10 Ratnagiri	27	...	...	1,262	...
11 Kanara ... Below Ghat ...	31	...	...	1,428	...
11 Kanara ... Above Ghat ...					
12 Dharwar	407	4,043	2	4,598	...
13 Belgaum	383	5,469	...	10,976	...
14 Bijapur	...	...	...	2,107	...
15 Sholapur	1,257	...	...	2 763	...
16 Satara	719	...	...	2,384	...
17 Poona	2,693	6	...	14,832	...
18 Ahmednagar	600	...	...	2,837	...
19 Nasik	402	...	...	4,704	...
20 West Khandesh	78	...	...	1,796	...
21 East Khandesh	321	...	...	2,904	...
Total ... 1933-34 ...	47,986	10,171	860	248,658	...
Total ... 1932-33 ...	51,185	8,561	930	275,647	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries in those figures,

* (See remarks column

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

Opium and other drugs.

Issues in seers of excise Opium.	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	Rs.
2,648	...	75	...	No fixed selling prices have been prescribed.	19 2 292	1,385	...	45	No fixed selling prices have been prescribed.
1,201	...	75	...		36 0 114	...	...	...	
480									
426	...	75	...		0 14 238	...	...	...	
1,065									
764	...	75	...		4 3 161	...	...	...	
660									
367	...	75	...		0 10 400	...	...	...	
70									
158	...	75	...		2 9 383	...	...	...	
297	...	75	...		6 0 27	...	...	...	
1,900	...	75	...		10 7 338	6,040	...	45	
30									
87	...	75	...		0 0 286	...	...	...	
17	...	75	...		0 2 217	...	...	...	
39	...	75	...		0 6 125	...	...	...	
171	...	75	...		0 3 4	...	...	...	
22									
136	...	75	...		2 15 389	...	...	...	
30									
76	...	75	...		0 6 109	...	...	...	
34									
1,948	...	75	...		9 1 10	...	...	...	
544									
950	...	75	...		3 5 109	...	...	...	
1,073									
2,913	...	75	...		2 11 414	...	...	...	
442									
1,397	...	75	...		0 13 350	...	...	...	
506	...	75	...		2 4 35	...	...	...	
16									
350	...	75	...		2 11 355	...	...	...	
981	...	75	...		1 11 265	...	...	...	
17,332*	...	...	...		106 15 246	7,425	...	...	
4,466									
17,246	...	...	...		97 5 252	4,702	...	...	
4,664									

gallons and not L. P.

are shown in **"Black type"** below the figures relating to British districts, and not included

at page 79.)

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	452	...	30	No fixed selling prices have been prescribed.	350	...
2 Kaira	457 2	...	30		144 1	...
3 Panch Mahals	138 121	...	30		82 80	...
4 Broach	409	...	30		76	...
5 Surat	459	...	30		174	...
6 Thana	269 9	...	30		149 2	...
7 Bombay Suburban ...	139	...	30		108	...
8 Bombay	4,004	...	30		4,267	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed.	0 11 168	(*a-1*) Prantij and Modasa Talukas.
			(*a-2*) Border shops of Dascroi Taluka (Adalaj Bhuvaldi shops).
			(*a-3*) Ahmedabad City, Camp and 6 miles round (Sarkhej, Naroda, Sabarmati, Odhav, Vatwa).
			(*a-4*) Rest of the Ahmedabad District.
4		0 2 110	(*b*) Vanthwali in Mehmedabad Taluka; Chunal, Monotel and Koriavi in Nadiad Taluka; Rania, and Wangroli in Thasra Taluka; Vehora in Anand Taluka; Kathlal and Ravdavat in Kapadvanj Taluka; Dehmi, Dehwan and Sadol in Borsad Taluka and Mahisa of leased area.
			(*b-1*) Rest of the District except shops shown at (*b*).
			(*b-2*) Whole of the Kaira District.
4		0 0 12	(*c*) Sagwa in Godhra Taluka; Kalol and Malav in Kalol Taluka; Halol Champaner in Halol Mahal; Garbada, Navagam, Borkheda and Jaswada in Dohad Taluka and Jhalod, Bilwani and Pethapur in Jhalod Mahal.
			(*c-1*) Rest of the District.
			(*c-2*) Whole of the Panch Mahals District.
			(*c-3*) Pandu Mewas.
4		0 0 291	(*c-4*) Sankheda Mewas.
			(*d*) Border shops.
			(*d-1*) Broach City and five miles round and Ankleshwar Town and Railway Station limits.
			(*d-2*) Broach Taluka (excluding Broach City and 5 miles round and Broach Taluka border shops.
4		0 1 117	(*d-3*) On-border shops of Ankleshwar Taluka (including Hansot), Jambusar Taluka and Wagra Taluka (including Old Amod Taluka).
			(*e*) Saroli in Olpad Taluka and Punz and Saroli in Sachin State.
			(*e-1*) Sunavli and Dhav in Chorasi Taluka, Obhla and Olpad in Olpad Taluka.
4		0 0 74	(*e-2*) Nana-Varacha, in Chorasi Taluka; Pardi and Umarsadi in Bulsar Taluka.
			(*e-3*) Sayan in Olpad Taluka; Bhimpor and Dumas in Sachin State.
			(*e-4*) Bonad, Sachin, Traj, and Un in Sachin State.
4		0 0 28	(*e-5*) Kumta, Chibadkuchh, Bagwada, Kolak, and Vapi in Bulsar Taluka.
			(*e-6*) Kim, Kathodra in Olpad Taluka; Puni in Bardoli Taluka, Amalsad, Ashtagam, Att, Jalalpur, Kachholi, Matwad, Onjal, Panar, Saloj, Saribuzrag, Sisidra, Abrama in Jalalpur Taluka; Chikhli, Dogam, Endhal, Hond and Samroli in Chikhli Taluka; Vasan and Vedchha in Sachin State.
4		9 5 434	

In "Black type" below the figures relating to British districts, and not included in those figures,

Name of District	Ganja.				Opium and Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	326 5	...	30	No fixed selling prices have been prescribed.	67 1	...
10 Ratnagiri	291	...	30		21	...
11 Kanara { Below Ghat ... / Above Ghat ... }	545	...	30		1	...
12 Dharwar	2,286 560	...	30		8	...
13 Belgaum	1,316 475	...	30		15 1	...
14 Bijapur	968 94	...	30		2	...
15 Sholapur	2,405 341	...	30		191 2	...
16 Satara	2,065 840	...	30		45 50	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.			Remarks.
33	34	35			36
Rs.		Lbs.	oz.	grs.	
4		0	0	53	(*e-7*) Amalsadi, Jhab and Godawadi, Mandvi Nos. I and II, Khareda, Tarsada, Bargama and Moritha in Mandvi Taluka; Kadod Nos. I and II in Bardoli Taluka. (*e-8*) Wagrech, Dholai and Medharbhat in Jalalpur Taluka; Undach in Chikli Taluka; Danti, Dungra and Lawachha in Bulsar Taluka and Kansad, and Lajpor in Sachin State.
4		0	3	267	(*e-9*) Bodhan, Kamlapor, Moticher, Patna, Tadkeshwar, Dadhwada, Devgadh, Borigala, Ladkuwa, and Patal in Mandvi Taluka; Akoti, Bardoli Nos. I and II, Khoj, Mota, Rajpura and Varad in Bardoli Taluka.
4	No fixed selling prices have been prescribed.	0	0	34	(*e-10*) Surat City, Amreli, Bhatha, Katargam, Magdalla, Rander Nos. I and II, Vesu and Ichhapur in Chorasi Taluka; Bulsar Khatriwad, and Shapurjiniwadi in Bulsar Taluka and Udhna in Sachin State. (*e-11*) Bhagwa, Dandi, Karanj, Pinjarat and Kudiana in Olpad Taluka and Gavier in Sachin State. (*e-12*) Dhamdachi, Hinglach, Kosamba, Magod-Dungri, Parnera and Untadi in Bulsar Taluka.
4		0	0	230	(*e-13*) Rentalav, Ambach, Chival, Goima, Karaya, Lakhmapor, Rohina, Turmalia and Waghchhipa in Bulsar Taluka. (*e-14*) Supa in Bardoli Taluka; Nagdhara and Ugat in Jalalpur Taluka. (*e-15*) *Maliadhra in Chikhli* Taluka.
4		0	1	200	(*e-16*) Kikwad, Sarbhon, Vadoli, Vankaner, Sejwad, Balda, Manekpur, Surali, Rajwad and Vansuki in Bardoli Taluka; Ambatch, Bajipura, Buhari, Hathuka, Kalamkui and Valod in Valod Mahal, Kaliari, Khergam, Rankuwa, Sadadvel, Vad, Atgam, Kalwada, Gorgam, Khajuripalan, Bodwank, Ranveri-kalla, Vasna, Gandeva, in Chikhli Taluka; Bodlai, Chichai, Dulsad, Gadaria, Gumbi, Kanjan, Kaparia and Rabda in Bulsar Taluka.
4		.....			(*e-17*) Sunavli and Dhav in Chorasi Taluka; Obhla and Olpad, Bhagwa, Dandi, Karanj Pinjarat, Kudiana in Olpad Taluka; Pardi and Umarsadi in Bulsar Taluka and Gavier in Sachin State.
4		0	1	70	(*e-18*) Nana-Varachha in Chorasi Taluka; Saroli in Olpad Taluka; Puna and Saroli in Sachin State. (*e-19*) Sayan in Olpad Taluka; Bhimpor, Dumas, Bonad, Sachin, Traj and Un in Sachin State.
4		0	0	67	(*e-20*) Kadol Nos. I and II in Bardoli Taluka; Maliadhra, Kaliari, Khergam, Rankuwa, Sadadwel, Vad, Atgam, Kalwada, Gorgam and Khajuripallan in Chikhli Taluka; Bodlai, Chichai, Dulsad, Gadaria, Gumbi, Kanjan, Kaparia and Rabdu in Bulsar Taluka.

in "Black type" below the figures relating to British districts, and not included in those figures,

Opium and

Name of District.	Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	3,755 256	...	30	No fixed selling prices have been prescribed.	1,286 12	...
18 Ahmednagar	1,465	...	30		353	...
19 Nasik	1,471	...	30		456	...
20 West Khandesh	513	...	30		135	...
21 East Khandesh	1,364	...	30		581	...
Total ... 1933-34 ...	25,097 2,703	...	...	...	8,511 149	...
1932-33 ...	22,064 3,236	...	...	...	7,161 156	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV.—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed.	0 3 410	(*e-21*) Kim Kathodra in Olpad Taluka; Puni and Supa in Bardoli Taluka; Amalsad, Ashtagam, Att, Jalalpor, Kachholi, Matwad, Onjal, Panar, Salej, Saribujrag, Sisodra, Abrama, Nagdhara, Ugat, Vagrech, Dholai, and Medharbhat in Jalalpur Taluka; Chikhli, Degam, Endhol, Hond, Samroli and Undach in Chikhli Taluka; Kumta, Chibhadkuchh, Bagwada, Kolak, Vapi, Danti, Dungra and Lawachha in Bulsar Taluka; Vasun, Vedchha, Kansad and Lajpur in Sachin State.
			(*e-22*) Amalsadi, Jhab, Godawadi, Mandvi, Nos. I and II, Khareda, Tarsada, Bargama Moritha, Bodhan, Kamlapur, Moticher, Patna, and Tadkeshwar in Mandvi Taluka; Akoti, Bardoli Nos. 1 and 2. Khoj, Mota, Rajpura, Varad, Kikwad, Surbhon, Vadoli, Vankaner and Sejwad in Bardoli Taluka.
			(*e-23*) Dadhwada, Devgadh, Borigala, Ladkuwa, Patal in Mandvi Taluka; Balda, Manekpur, Surali, Rajwad and Vansakui, in Bardoli Taluka; Ambach, Bajipura, Buhari Hathuka, Kalamkuwa, and Valod in Valod Mahal; Bodwank Ranveri Kalla, Vasna and Gandeva in Chikhli Taluka.
4		0 3 410	(*f*) Thana Mahal and Bassein Taluka including Thana and Bassein towns.
			(*f-1*) Rest of the District except Umbergaon Petha.
			(*f-2*) Umbergaon Petha.
			(*g*) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka.
			(*g-1*) Border shops on the Hyderabad Frontier.
			(*h*) Applicable to new border shops.
4		0 0 118	(*h-1*) Applicable to old border shops which were selling 30° U. P. up to the end of 1928-29.
			(*p*) Border shops including shops in the leased States bordering on the Kolhapur State.
			(*p-1*) Shirala, Islampur, Tasgaon Ashta and Vita shops in the south of the Satara District and any shops that may be opened in this area in future.
			(*p-2*) Rest of the District.
4		0 0 105	(*j*) Ambegaon in Khed Taluka:- Madh Jalwandi and Inglum in Junner Taluka.
			(*k*) Jamkhed Border shop only.
			(*k-1*) Pathardi Border shop only.
			(*k-2*) Shops in Akola Taluka.
			(*k-3*) Rest of the District.
			(*l*) Nasik City.
			(*l-1*) Peint Taluka.
			(*l-2*) Bolthan s op.
			(*l-3*) Rest of the District.
4		0 0 8	(*m*) Shirpur and Shahada Talukas.
			(*m-1*) Taloda Taluka.
			(*m-2*) Gawali shops of the Taloda Taluka.
			(*m-3*) Sakri, Nandurbar, and Nawapur Talukas.
			(*m-4*) Dhulia and Sindkheda Talukas.
			(*n*) Pal shop in the Raver Taluka.
			(*n-1*) Border shops situated within 6 miles of the States Border in the Jamner, Pachora and Chalisgaon Taluka.
4		0 0 217	(*n-2*) Border shops situated within 8 miles of the States Border in the Jamner, Pachora and Chalisgaon Talukas.
			(*n-3*) Bhusawal Town.
			(*n-4*) Rest of the District.

				Seers.
...	...	11	1 388	†Exclusive of issues—to
				Aden 60
				Baroda Cantonment 27
				Sadra 1,046
				Exported to—
...	...	11	12 248	Zanzibar 12
				Total ... 1,145

in "Black type" below the figures relating to British districts, and not included in those figures.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Imports.

Duty paid.

Description of excisable articles.	From Calcutta.		From Rosa.		From Bhavnagar.		From Baroda.		From Lucknow.		From Cawnpore.		From Solan.		From Bangalore.		From Amritsar.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	1,691	43,337	...	...	...	...	137	3,498	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	12	295	...	...	...	...	3,482	89,224	...	...	767	19,642	1	38	...	...	29	733
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,088	7,410	...	...
Spirituous Medicinal and Toilet preparations.	2,613	26,204	...	...	7	70	5,138	51,633	...	...	...	...	...	...	...	...	...	...
Essences ...	38	937	...	...	...	...	73	1,871	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	2	59	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Imports—*contd.*																	
	Duty paid—*contd.*								In bond.									
	From Allahabad.		From Ranaghat.		From Madras.		Total.		From Rosa.	From Baroda.	From Calcutta.	From Chitral.	From Cawnpore.	From Hoshiarpur.	From Amritsar.	From Kulu	Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.										
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
		Rs.		Rs.		Rs.		Rs.										
Rum ...	...	...	...	...	...	...	1,828	46,835	9,246	38	...	...	...	...	...	...	9,284	
Wines ...	...	...	...	...	59*	...	59*	...	...	...	...	...	...	...	...	...	...	
Spirits ...	...	...	...	...	223*	...	{ 4,291 / 223* }	1,09,932	...	268	1,818	...	3,043	...	...	...	5,129	
Beer ...	...	...	...	...	861*	...	{ 9,088 / 861* }	7,410	...	...	...	...	...	...	...	...	...	
Spirituous Medicinal and Toilet preparations.	10	96	2	24	...	...	7,770	78,027	...	...	...	...	...	...	...	...	...	
Essences ...	...	...	...	...	...	...	111	2,858	...	...	...	...	...	...	...	...	...	
Medicated Wines.	...	...	...	...	...	...	2	59	...	...	...	...	...	...	...	...	...	
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mds. 242	...	...	Mds. 242	
Charas ...	...	...	...	...	...	...	...	...	...	...	...	Mds.57	...	Mds. 31	Mds.167	Mds. 14	Mds. 269	

* These imports are made by Messrs. Spencer & Co. and the Railway Co-operative Stores, Hubli from Madras and the Custom duty thereon was paid at Madras at the time of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports.																			
	Duty paid.				In bond.															
	To		Total.		To															
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Baroda.	Bangalore.	Burma.	Cambay.	Cutch.	Gondal.	Indore.	Jamnagar.	Junagadh.	Kishongar.	Kolhapur.	Miraj.	Morvi.	Madras.	Hyderabad (Nizam State.)	Porbunder.
1	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
Rum ...		Rs.		Rs.																
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations. ...	...	...	...	...	783 800*	130	31	17 100*	16 15*	9 21*	51 26*	68	11 85*	9	434 238*	70 56*	2 22*	497	80 196*	2
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—concld.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Punjab.	Rajkot.	Sangli.	Secunderabad.	Sawantwadi.	Ratlam.	Travancore.	Wadhwan.	Alwar.	Akola.	Bantwa.	Bharatpur.	Bikaner.	Balasinor.	Bansda.	Barwani.	Banswada.	Birpur.
1	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	257	216	91 / 84*	7	214	307	6	7	4*	12*	17*	2*	70*	31*	36*	77*	14*	17*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Denotes the quantities exported duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Description of excisable articles.	Exports—*contd.*																	
	In bond—*contd.*																	
	To—*contd.*																	
	Bareily.	Buldana.	Dhar.	Dewas.	Drangadra.	Gwalior.	Idar State.	Kurundwad.	Kodoli.	Kashmir.	Limdi.	Mandwa.	Naswadi.	Nagpur.	Neemuch.	Punch.	Panna.	Rajpipla.
1	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	3*	19*	163*	3*	43*	26*	16*	21*	5*	5*	1*	13*	19*	50*	12*	58*	33*	137*
Essences ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Description of excisable articles.	Export—*concld.* / In bond—*concld.* / To—*concld.*										
	Ramdurg.	Ragorgodh.	Rampur.	Sandur.	Shirohi.	Sangar.	Sutranpur.	Sahranpur.	Thorad.	Tonk.	Vita.
1	93	94	95	96	97	98	99	100	101	102	103
Rum ...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...
Peer ...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	5*	7*	3*	10*	40*	20*		4*	3*	31*	11*
Esseneces ...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...

* Denotes the quantities exported duty free.

J. P. BRANDER,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	569
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	5	149	...	93	86
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	5	18	3,975	4	54	1,244
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	16·7	4,632	...	108	969
14	Bijapur ...	...	5	5,702	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,327	...	281	888
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	304	7	5,187	16	94	661
21	East Khandesh ...	...	19	4,592	...	208	1,003
	Total for 1933-34 ...	309	398·3	75,470·4	20	3,764	14,199
	Total of previous year 1932-33 ...	304	398·3	75,475·4	16	3,764	14,203

RETURN V.

Number of square miles per shop.										
Country spirit.										
Out-still area.	Distillery area.		Opium.		Ganja.		Charas.		Bhang.	
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0·6	82·6	0·8	54·3	0·9	380	1·1	...	...	...
...	4·4	19·7	6·3	22·6	6·3	80·9	...	...	...	...
...	2·2	25·8	3·0	38·0	4·5	319·4	...	...	...	...
...	0·8	48·7	0·8	60·9	1·2	162·4	...	...	...	...
...	0·4	12·8	0·8	102·9	1·1	109·8	...	...	...	...
...	0·86	19·22	1·9	425·3	1·7	340·2	...	...	...	...
...	0·5	9·9	1·7	...	1·7	149	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	1·0	28·7	1·7	165·4	1·7	165·4	...	...	...	...
5·0	2·25	30·57	4·5	662·3	4·5	234·9	..	...	...	...
...	2·61	43·02	4·85	435·0	4·25	177·95	...	...	...	...
...	0·77	33·25	1·93	254·97	1·22	66·51	...	...	...	...
...	1·0	42·9	1·7	308·8	1·2	105·3	...	...	...	...
...	0·45	86·39	1·0	438·6	0·71	154·1	...	...	...	...
...	3·4	160·6	5·8	95·7	5·8	132·3	..	...	...	...
...	1·1	128·7	1·4	125·4	1·4	195·6	...	...	...	...
...	1·3	197·3	1·3	190·3	1·3	295·9	..	...	...	...
...	2·5	389·4	2·5	118·2	2·0	150·4	...	...	...	...
...	1·3	71·4	1·4	217·0	1·4	254·6	...	...	...	...
38·0	0·5	43·2	0·9	126·5	0·9	167·3	...	...	...	...
...	1·3	36·0	1·6	55·3	1·6	76·8	...	...	...	...
34·93	0·78	47·49	2·02	121·33	1·77	150·04	0·73	...	...	...
43·4	0·89	63·16	2·26	144·04	2·04	223·3	0·78	...	...	...

Serial No.	Division and District.	Number of shops per						
		Country spirit.			Opium.		Ganja.	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·7	0·7	0·5	1·1	0·5	0·2
2	Kaira ...	...	1·16	1·24	0·8	1·08	0·8	0·3
3	Panch Mahals ...	...	0·8	1·5	0·6	1·0	0·4	0·1
4	Broach ...	...	1·3	1·04	1·3	0·83	0·87	0·31
5	Surat ...	...	1·12	2·35	0·56	0·28	0·4	0·26
6	Thana ...	...	2·24	2·4	1·02	0·11	1·12	0·01
7	Bombay Suburban ...	...	0·97	1·7	0·32	...	0·32	0·12
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	2·4	1·3	1·4	0·2	1·4	0·2
10	Ratnagiri ...	0·25	1·45	1·05	0·73	0·05	0·73	0·12
11	Kanara ...	...	2·2	2·53	1·19	0·25	1·35	0·61
12	Dharwar ...	...	0·87	1·56	0·5	0·2	0·55	0·78
13	Belgaum ...	...	1·57	1·11	0·93	0·15	1·3	0·45
14	Bijapur ...	...	1·28	0·84	0·58	0·17	0·81	0·47
15	Sholapur ...	...	0·8	0·42	0·47	0·71	0·47	0·51
16	Satara ...	...	1·34	0·36	1·07	0·37	1·07	0·23
17	Poona ...	...	0·85	0·3	0·82	0·32	0·85	0·2
18	Ahmednagar ...	...	0·58	0·18	0·58	0·61	0·72	0·48
19	Nasik ...	...	1·01	0·98	0·94	0·32	0·94	0·27
20	West Khandesh ...	5·0	1·4	1·8	0·9	0·6	0·9	0·5
21	East Khandesh ...	...	0·7	1·3	0·6	0·8	0·6	0·6
	Total for 1933-34 ...	4·5	1·35	1·12	0·52	0·44	0·6	0·35
	Total of previous year 1932-1933 ...	4·4	1·2	0·8	0·46	0·36	0·5	0·23

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·3	...	...	...	7·31	0·27	0·05	0·44	0·04
...	...	...	...	2·44	0·16	0·06	...	0·02
...	...	...	...	3·09	0·09	0·03	...	0·02
...	...	...	...	8·36	0·22	0·12	...	0·02
...	...	...	...	13·3	0·05	0·06	...	0·02
...	...	...	...	7·05	0·02	0·03	...	0·02
...	...	...	...	19·46	0·16	0·08	...	0·06
0·31	...	...	...	25·66	0·16	0·34	0·52	0·37
...	...	...	...	4·46	0·01	0·05	...	0·01
...	...	...	...	3·03	...	0·02	...	...
...	...	...	...	4·81	0·09	0·13	...	...
...	...	...	...	2·66	0·01	0·21	...	...
...	...	...	...	2·53	0·01	0·12	...	0·001
...	...	...	...	1·26	0·008	0·11	...	...
...	...	...	...	3·29	0·22	0·27	...	0·02
...	...	...	...	0·97	0·08	0·18	...	0·004
...	...	...	...	6·38	0·25	0·32	...	0·11
...	...	...	...	0·79	0·14	0·15	...	0·04
...	...	...	...	2·56	0·05	0·15	...	0·05
...	...	...	...	10·92	0·05	0·07	...	0·02
...	...	...	...	2·36	0·08	0·11	...	0·05
0·31	...	...	...	5·81	0·09	0·14	0·5	0·05
0·29	...	...	...	5·72	0·09	0·12	0·32	0·04

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10·98	12·98	23·91	56·64	35·06	91·7
2	Kaira ...	3·63	8·72	12·35	58·05	29·21	87·26
3	Panch Mahals ...	3·75	4·69	8·44	55·96	28·49	84·45
4	Broach ...	9·29	4·89	14·18	57·82	25·62	83·44
5	Surat ...	7·67	2·91	10·58	57·97	38·10	96·07
6	Thana ...	9·11	5·8	14·91	58·39	98·7	157·09
7	Bombay Suburban ...	11·53	7·62	19·15	58·35	48·23	106·58
8	Bombay ...	13·0	7·23	20·23	56·43	86·38	142·81
9	Kolaba ...	9·41	5·4	14·81	51·09	68·52	119·61
10	Ratnagiri ...	7·44	4·24	11·68	27·29	50·0	77·29
11	Kanara ...	5·56	3·87	9·43	51·62	14·86	66·48
12	Dharwar ...	11·44	5·88	17·32	32·90	41·04	73·94
13	Belgaum ...	10·56	4·65	15·21	59·8	36·45	96·28
14	Bijapur ...	10·32	7·04	17·36	25·54	63·33	88·87
15	Sholapur ...	11·22	6·27	17·49	57·29	58·35	115·64
16	Satara ...	11·19	11·96	23·15	57·02	54·76	111·78
17	Poona ...	11·37	5·58	16·95	57·03	61·04	118·07
18	Ahmednagar ...	11·62	10·71	22·33	57·48	74·74	132·22
19	Nasik ...	7·8	10·11	17·91	57·85	121·36	179·21
20	West Khandesh ...	2·97	3·15	6·12	56·76	71·88	128·64
21	East Khandesh ...	8·99	5·78	14·77	57·25	65·69	122·94
	Total for 1933-34 ...	9·79	6·36	16·15	56·72	58·04	114·76
	Total of previous year 1932-33 ...	10·26	6·37	16·63	56·72	58·53	115·25

RETURN V—*concld.*

Rupees (to two places of decimals).										
Ganja.			Charas.			Bhang.			Excise total revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Average	
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
38·79	152·26	191·05	45·94	.	45·94	4·68	...	4·68	2·25	
23·22	29·21	57·43	...	...	...	3·94	...	3·94	0·51	
15·65	35·90	51·55	...	...	...	1·7	...	1·7	0·4	
22·66	96·78	119·44	...	...	...	4·36	...	4·36	2·33	
36·6	24·66	61·26	...	...	...	4·34	...	4·34	3·61	
25·99	38·0	64·99	...	...	...	3·18	...	3·18	1·74	
13·59	52·74	66·33	...	...	...	1·92	...	1·92	5·08	
32·11	47·43	79·54	45·32	...	45·32	4·19	...	4·19	9·29	
25·49	33·72	59·21	...	...	...	3·61	...	3·61	0·75	
27·58	25·7	54·28	...	...	...	3·04	...	3·04	0·6	
25·65	18·44	44·09	...	...	...	...	...	...	0·8	
38·01	17·98	55·99	...	...	...	3·0	...	3·0	1·11	
30·4	20·31	50·71	...	...	...	2·4	...	2·4	0·72	
29·50	22·41	51·91	...	...	...	...	...	...	0·55	
33·46	25·93	59·44	...	...	...	3·9	...	3·9	1·53	
36·84	16·34	53·18	...	...	...	7·95	...	7·95	0·43	
30·8	24·02	54·82	..	...	...	4·01	...	4·01	2·02	
33·88	25·09	58·97	...	...	...	6·24	...	6·24	0·51	
30·14	30·04	60·18	...	...	...	3·98	...	3·98	0·69	
28·52	25·16	53·68	...	...	...	3·58	...	3·58	0·98	
29·86	23·14	53·0	...	...	...	3·96	...	3·96	0·55	
32·03	29·76	61·79	45·44	...	45·44	4·17	...	4·17	1·68	
35·32	31·59	66·91	45·37	...	45·37	4·26	...	4·26	1·61	

J. P. BRANDER,
Commissioner of Excise.

No. 96/III/866-E of 1934-35.

SIND SALT AND EXCISE DEPARTMENT,
SUPERINTENDENT'S OFFICE :
Karachi, 15th August 1934.

From

G. R. G. SHIPP, ESQ.,
Officiating Superintendent of Salt and Excise in Sind,
Karachi ;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject—Excise Administration Report for the year 1933-34.

Sir,

I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) Department for the Province of Sind for the year 1933-34.

2. *Personnel of the Department.*—Mr. H. M. Kirkwood held charge of the Department throughout the year.

3. *Administrative Changes.*—The following were the principal changes in the Excise System and arrangements during the year 1933-34.

(*a*) The duty on Bhang was reduced from Rs. 2 to Rs. 1-8-0 per seer with effect from 1st April 1933 (*vide* Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933).

(*b*) The issue strength of Country Spirit was raised from 25° U.P. to 15° U.P. with effect from 1st April 1933 (*vide* Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933).

(*c*) The issue price of Opium was reduced from Rs. 60 to Rs. 40 per seer for the desert area of the Thar Parkar District lying to the East of the Eastern Nara Canal with effect from 1st April 1933 (*vide* Government Resolution, Revenue Department, No. 9628/28, dated 9th February 1933) and the maximum selling price in that area was fixed at annas 12 per tola by the Commissioner in Sind under his No. E. 782, dated 22nd February 1933.

(*d*) Changes were made in Holidays applicable to the Salt and Excise Department for the purpose of overtime allowance, by substituting "Idd-E-Maulood" for "Lailatal" and "Chetichand" for "Sankrant" (*vide* Government Resolution, Revenue Department, No. 10050/28, dated 18th February 1933).

(*e*) The closing hour of Country Liquor Shops was extended to 10 p.m., experimentally, for one year, during Summer (*vide* Government Telegram No. 9628/28, dated 2nd March 1933).

(*f*) The sale of Ghundi Bhang was re-introduced in Sind with effect from 1st April 1933 (*vide* Commissioner in Sind's Memo. No. E. 1176, dated 23rd March 1933).

(*g*) The levy of a fee of Rs. 20 for the Exercise of Privileges regarding transfer of licenses and admission of partners in the case of Trade and Import (Land Frontier licenses) in Sind was sanctioned by Government (*vide* Government Resolution, Revenue Department, No. 9435, dated 1st June 1933).

(*h*) The Commissioner in Sind prescribed the levy of a fee of Rs. 50 in Karachi Town and Rs. 20 in the Mofussil for the Exercise of Privileges regarding transfer of ordinary Trade and Import Licenses and admission of partners therein (*vide* Commissioner in Sind's Notification No. E. 2674, dated 4th July 1933).

(*i*) Import, export and transport of certain excisable articles has been permitted without a permit in certain areas and subject to certain limits (*vide* Government Notification, Revenue Department, No. 1277-C dated the 15th August 1933).

(*j*) Jamadars and Dafedars of the Sind Salt and Excise Department were invested with powers under Section 41 of the Bombay Abkari Act (*vide* Government Resolution, Revenue Department, No. 5548/28, dated 7th December 1933).

(*k*) All posts of Inspectors and Assistant Excise Inspectors were brought on the personal pay system and made interchangeable (*vide* Government Resolution, Revenue Department, No. 3852/24, dated 9th March 1934).

Consumption of Excisable Articles.

4. *Foreign Liquor* (*Imports*).—The following table gives the imports into Karachi of Foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs, Karachi :—

Year.	Fermented Liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits non-potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1931–32 ..	670,549	27,655	1,010	102,489	63,399
1932–33 ..	639,928	34,317	1,526	112,803	37,341
1933–34 ..	618,920	40,999	2,045	121,264	34,267
Variation ..	— 21,008	+ 6,682	+ 419	+ 8,461	— 3,074

The decrease in Fermented liquors (Beer) occurred almost wholly in bulk beer imported from the United Kingdom. Imports of bottled beer on the other hand showed an increase chiefly in supplies from Japan.

The increase in Wines and Liqueurs is due to imports of Champagne and other Sparkling Wines mostly from France.

The increase in potable spirits is due to the fact that the imports of Whisky increased as the result of the introduction of cheaper brands in the market and the reduction in prices at the place of origin. The decrease in non-potable spirits is due to the establishment of distilleries in India and the imposition of a heavy vend fee of annas 12 per gallon.

Foreign Liquor Consumption.—For sales at licensed shops, see Imperial Return IV, in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in the consumption are shown in the sub-joined table :—

Year.	Sales.			
	Fermented Liquors (Bulk Gallons).		Potable Spirits (Proof Gallons).	
	Imported.	Indian.	Imported.	Indian.
1932-33	224,573	1,080	19,393	63
1933-34	222,047	3,327	19,191	319
Variations	—2,526	+2,247	—202	+256

The decrease in the consumption of fermented liquors (Beer) as a whole amounts to 279 bulk gallons which is mainly due to the high selling prices consequent on the continuance of the enhanced rates of both Customs and Excise duties, and the reduced resources of the people on account of trade depression and unemployment. The decrease in imported potable spirits is counterbalanced to a great extent by the increase in Indian-made spirits.

5. *Denatured Spirit.*—Forty-six gallons of denatured spirit were imported from Germany during the year under report. The sales of denatured spirit at retail shops compare as follows with those of the two previous years :—

Year.	Gallons.
1931-32	27,540
1932-33	30,875
1933-34	34,081
Variation	+3,206

The increase in the consumption of denatured spirit is reported to be due to the increased use of denatured spirit in Arts and Industries and for lighting purposes.

6. *Country Spirit (Appendix A).*—The consumption of Country Spirit during the year compares as follows with that of the previous

three years (the figures in columns 2 to 5 of the Imperial Return IV represent issues from the Bonded Warehouses):—

District.	1930–31.	1931–32.	1932–33.	1933–34.	Variation 1933–34.
	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.
Karachi	28,725	31,322	32,599	29,820	— 2,779
Hyderabad ..	15,593	15,645	20,705	26,851	+ 6,146
Nawabshah ..	3,590	5,441	6,226	9,497	+ 3,271
Thar Parkar ..	1,750	2,737	3,238	5,500	+ 2,262
Sukkur	8,646	8,340	7,797	12,892	+ 5,095
Larkana	5,438	3,178	3,797	5,323	+ 1,526
Upper Sind Frontier ..	3,106	2,464	2,240	4,336	+ 2,096
Dadu	....	3,094	4,459	5,210	+ 751
Total ..	66,848	72,221	81,061	99,429	+18,368

There was an increase of 18,368 proof gallons or, about 23 per cent. All the Districts excepting Karachi show an increase which is due to the raising of the issue strength from 25° U.P. to 15° U.P. Stronger Spirit has been very much appreciated by the public. The decrease in the Karachi District is due to combination of the licensees, specially in Karachi Town. The per Capita consumption (Appendix A, column 12) compares as follows with that of the previous three years. The figures of population for each district are shown in column 10 of the appendix:—

District.	1930–31.	1931–32.	1932–33.	1933–34.
	Drams L. P.	Drams L. P.	Drams L. P.	Drams L. P.
Karachi	2·54	2·60	2·74	2·51
Hyderabad	1·31	1·13	1·50	1·94
Nawabshah	0·41	0·53	0·60	0·92
Thar Parkar	0·21	0·28	0·33	0·56
Sukkur	0·81	0·64	0·60	0·99
Larkana	0·44	0·34	0·39	0·55
Upper Sind Frontier	0·62	0·41	0·41	0·80
Dadu	..	0·42	0·63	0·74
Total ..	0·98	0·88	1·00	1·23

7. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Hyderabad, Sukkur and Kotri (in Dadu District). The sales during the year under report compare as follows with those of the previous three years :—

District.	1930–31.	1931–32.	1932–33.	1933–34.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	14,387	17,610	19,701	23,691
Hyderabad (Town)	1,888	1,711	2,071	4,517
Sukkur (Town)	760	1,077	1,166	1,184
Kotri	..	575	701	519
Total ..	17,035	20,973	23,639	29,911

The total sale figures of Toddy show an increase of 6,272 gallons which is due to its comparative cheapness. There is no means of checking the amount of toddy tapped and sold. The licensee can thus manipulate the figures to suit his own ends. It is suspected that the higher figures for last year are due to some extent to this cause.

8. *Opium.*—During the year under report (4,441) four thousand four hundred and forty-one seers of opium were sold as compared with (3,848) in the previous year, and (4,108) in the year 1931–32. The increase is shared by all the districts excepting Hyderabad and Larkana. The increase has occurred chiefly in the Desert area and is due to the replacement of illicit by licit opium in consequence of the opening of more shops, to a reduction in the issue price of this drug by Rs. 20 per seer, and to the introduction of a fixed maximum selling price of annas 12 per tola in that area. The decrease in the consumption of opium in Hyderabad and Larkana Districts may be put down to the high selling price and the indigence of the population. 1 oz. 5 dr. 57 gr. of opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs (Ganja).*—The sales of Ganja during the year amounted to 248 seers as against 171 in the previous year. The increase of 77 seers in the sales of Ganja is due to the greater use of this drug.

10. *Bhang.*—The sales of Bhang during the year were 60,201 seers as against 51,981 in the previous year. The increase of 8,220 seers is attributed to the opening of more shops and also to the re-introduction of the sale of Ghundis. The reduction of duty by annas 8 per seer has also partly contributed to the increase in the sales.

11. *Charas.*—The sales of Charas during the year amounted to 7,898 seers as against 7,885 in the previous year. The variation being insignificant, needs no explanation.

12. *Cocaine.*—The licenses for the sale of Cocaine for *bona fide* medical purposes, numbered 65 during the year under report as against 63 in the previous year (Imperial Return III Column 38).

Imports and issues in the Province.

The quantity of Cocaine imported during the year amounted to 9 lbs., 1 oz., 0 grs. as against 8 lbs., 4 oz., 419 grs. in the previous year. The quantity sold under license during the year was 4 lbs., 0 oz., 371 grs. as against 4 lbs., 0 oz., 34 grs. in the previous year. The details of Cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.
5 4 404	9 1 0	0 0 57½	14 5 461½	6 7 411*	7 10 50½

The variation is due to the fluctuating demand for the drug by the Medical profession.

Cocaine Cases.—Only one case of Cocaine was detected during the year under report as against *nil* in the previous year.

Revenue (Imperial Return No. I).

13. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realized during 1933-34 with that of the previous years :—

Heads of Revenue.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	Variations in 1933-34.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	5,30,629	4,89,237	4,38,786	4,31,137	4,34,908	+ 3,771
2. Country Spirit ..	19,19,493	10,53,804	13,69,165	14,17,324	13,84,170	− 33,154
3. Toddy ..	7,952	4,600	7,162	11,847	28,304	+ 16,457
4. Opium ..	5,37,423	5,13,501	4,67,391	4,37,628	4,17,082	− 20,546
5. Intoxicating Drugs ..	6,27,205	5,97,450	5,95,182	6,76,150	5,87,491	− 88,659
6. Fines forfeitures and miscellaneous.	1,73,894	92,248	1,15,962	1,41,388	1,78,912	+ 37,524
Total ..	37,96,596	27,50,840	29,93,648	31,15,474	30,30,867	− 84,607

The causes of variations are dealt with under the respective heads.

14. *Foreign Liquor.*—The increase of Rs. 3,771 is due to competition at the auction and to the increased sales of Indian-made beer and spirits. It is also partly due to an increase in the *use of denatured spirit.*

15. *Country Spirit.*—The decrease of Rs. 33,154 is made up of a loss of Rs. 1,22,598 in license fees and a gain of Rs. 89,444 in Still-Head Duty.

* This includes 2 lbs., 7 oz., 40 grs. exported to other provinces in India.

The decrease under license fee is due to the poor bids received at the auctions, on account of the opening of additional shops. Prospective licensees feared competition and took no risks. The consumption increased owing to the stronger liquor issued.

16. *Toddy.*—The increase of Rs. 16,457 is attributed to the keen competition at the auctions.

17. *Opium.*—The figure under license fee from opium shows a heavy drop in revenue namely Rs. 46,954, which is ascribed to the combination of the licensees. The decrease is, however, compensated to some extent by the realizations from a larger issues of opium and reduced to Rs. 20,546.

18. *Intoxicating Drugs.*—The decrease of Rs. 88,659 is due to the combination of the licensees, specially in towns and consequent low bids offered at the auctions.

19. *Fines, Forfeitures and Miscellaneous.*—The increase of Rs. 37,524 is mainly due to "Gain on Sale" consequent on increased issues of Country Spirit.

Expenditure and Net Revenue.

20. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind, excluding (1) Refunds (Rs. 1,18,471) and (2) compensation to District Local Boards (Rs. 24,920) amounted to Rs. 3,50,768 (Imperial Return II), a share of which is chargeable to "6-Excise" and compares as under with that of the previous year :—

	Rs.
1932–33	2,60,860
1933–34	2,83,485
Increase in 1933–34 ..	22,625

The increase is explained below :—

	Rs.	Reasons.
1. Salaries of Establishment ..	+ 14,033	(1) Due to the restoration of 5 per cent. cut in salaries. (2) Due to the reversion of a senior Excise Officer to this department on account of the abolition of Rent Control Office. (3) Due to outstanding Pay bills of last year being pre-audited during the year.
2. Allowances	— 2,525	Being an item of fluctuating nature calls for no remarks.
3. Supplies and services ..	+ 2,174	Due to increased expenditure incurred on Works and Repairs to Excise Landhis.
4. Contingencies and special charges other than rewards.	— 997	Due to Economies.
5. Cost of Opium supplied to Excise Department.	+ 10,072	Due to the increased issues of opium as explained in paragraph 8 *supra*.
6. Rewards	— 132	The item is of a fluctuating nature and the decrease is too small to need comment.
Net increase ..	22,625	

21. *Recovery of Excise Revenue by Coercive Measures.*—Coercive processes were resorted to for the recovery of the Excise revenue in the Nawabshah District only. The details of the arrears outstanding and collections made during the year, and the balances to be recovered will be found in columns 3, 6 and 10 respectively in Appendix E to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 46,668. Out of this, Rs. 24,591 were collected during the year under report. The net arrears recoverable at the end of the year including those of the previous year amount to Rs. 34,473, the chief arrears being in the Districts of Karachi (Rs. 9,818), Hyderabad (Rs. 7,193), Nawabshah (Rs. 4,708), Larkana (Rs. 6,239) and Dadu (Rs. 5,906).

General Remarks.

22. *Shops and licenses.—Imperial Return III.*—The following important variations in the number of permanent licenses issued for the sale of excisable articles took place during the year under report:—

Kind of license.	Increase.	Decrease.	Explanation.
1. Ordinary Trade and Import licenses.	..	1	Two firms in Karachi surrendered their licenses and one was given to a new firm.
2. Denatured Spirit—Wholesale.	1	..	One new license was granted in Thar Parkar District.
3. Intoxicating Drugs Wholesale.	3	..	Three more licenses were granted viz., 1 in Nawabshah, 1 in Thar Parkar and 1 in Larkana Districts.
4. Country Spirit ..	140	..	140 more licenses were granted viz., 1 in Karachi, 21 in Hyderabad, 16 in Nawabshah, 12 in Thar Parkar, 22 in Sukkur, 31 in Larkana, 19 in Upper Sind Frontier and 18 in Dadu Districts.
5. Malt Liquor	..	1	One shop was closed in Sukkur District.
6. Retail "On"	1	..	One more license was granted in Sukkur District.
7. Retail "Off"	..	1	One shop was closed at Karachi.
8. Hotels, Clubs and Refreshment rooms.	..	4	One club was closed at Hyderabad, 2 Hotels were closed in Karachi and 1 club in Sukkur.
9. Canteens	1	..	One canteen license was newly granted at Karachi.
10. Rectified Spirit and Medicated Wines.	..	3	Two rectified spirit and one Medicated Wine licenses were cancelled in Karachi Town.

Kind of license.	Increase.	Decrease.	Explanation.
11. Denatured Spirit ..	12	..	Three licenses in Karachi, 5 in Hyderabad, 1 in Thar Parkar and 3 in Dadu were newly granted.
12. Opium	130	..	Twenty licenses in Karachi, 12 in Hyderabad, 8 in Nawabshah, 21 in Thar Parkar, 27 in Sukkur, 18 in Larkana, 10 in Upper Sind Frontier and 14 in Dadu Districts were newly opened.
13. Bhang and Ganja (retail)..	164	..	Seventeen licenses in Karachi, 11 in Hyderabad, 12 in Nawabshah, 18 in Thar Parkar, 34 in Sukkur, 40 in Larkana, 16 in Upper Sind Frontier and 16 in Dadu Districts were newly granted.
14. Charas	65.	..	Seven shops in Karachi, 7 in Hyderabad, 10 in Nawabshah, 12 in Thar Parkar, 12 in Sukkur, 7 in Larkana, 4 in Upper Sind Frontier and 6 in Dadu Districts were newly opened.
15. Cocaine ..	2·	..	One license in Karachi and the other in Sukkur were newly granted.

Two licenses for the manufacture of perfumes and 50 licenses for the sale of essences were issued in Karachi Town during the year under report.

(*Note.*—This information is supplied in accordance with Government Memorandum, Revenue Department, No. 4042-C/24, dated 8th May 1929.)

The additional Country Liquor shops opened during the year had a two-fold effect. To increase consumption of licit liquor and thus increase the recoveries on Still Head Duty and to reduce the revenue on license fees. Prospective licensee feared competition and took no risks. (*See* paragraph 15 *supra.*)

23. *Excise Crime* (*Appendix F*).—The total number of cases detected during the year was 525 as against 584 in the previous year. Of these, 228 related to liquor, 215 to Hemp Drugs, one to Cocaine and 81 to Opium as against 228, 263, nil and 93 respectively in the previous year. Full details will be found in columns 8, 14, 18 and 29 of Appendix "F".

24. *Fluctuations in Liquor Cases.*—The number of cases detected under "illicit distillation" shows an increase of 22, the number of such cases detected during the year under report being 110 as against 88 in the previous year. The increase occurred mainly in the District of Hyderabad. This increase in cases of illicit distillation is partly due to better and more detective work done by the Excise staff. The

number of cases detected in the Hyderabad District, viz. 103 is a grave matter to which special attention is being directed this year. The evil exists throughout the province but it is particularly rampant in Hala and in the vicinity of Town of Hyderabad and Manjhand Taluka. The only effective means of stopping this illicit distillation lies in tracing the culprits and inflicting on them deterrent punishment. The decrease in cases under illicit importation, exportation and transportation is too insignificant to need explanation. Cases under illicit possession and unlicensed sale decreased from 94 to 76 and 40 to 29 respectively. Cases under miscellaneous offences rose from 3 to 11.

25. *Fluctuations in Hemp Drug Cases.*—The number of cases relating to Hemp Drugs decreased from 263 to 215. The decrease is due to the establishment having given less attention to petty cases. Petty cases such as the illicit sale of duty paid Charas involve no loss of revenue; with the increase in the number of shops selling Charas, not much advantage would have accrued in detecting cases that give a good deal of work to the Staff.

26. *Fluctuations in Cocaine Cases.*—Only one case was detected of illicit possession during the year under report.

27. *Fluctuations in Opium Cases.*—The number of cases detected during the year was 81 as against 93 during the previous year. The decrease is due to less smuggling of illicit Opium.

The Contraband Opium seized in the province was 25 seers, 77 tolas and 34 grains.

28. *Fluctuations in Cases of Drunkenness.*—Convictions for drunkenness numbered 11 during the year as against 15 in the preceding year. These cases occurred at places other than the licensed premises.

29. *Hemp Drugs Cultivation and Warehouse Transactions (Appendix C).*—Bhang was cultivated in Deh Bubak of the Sehwan Taluka as usual. No necessity for hiring private godowns arose, as the accommodation available in the Hemp Drugs Warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of Appendix C, represent the area sowed during the year, the produce of which will be accounted for in the return of 1934–35. The following was the result of the previous year's sowing, warehoused in 1933–34, as compared with that of the year preceding:—

Year.	Quantity of Bhang brought to account.	Area from which produced.	Outturn per acre.	
	Maunds.		Mds.	srs.
1932–33 ..	1,405	(Sowed in 1931–32) 38 acres ..	36	39
1933–34 ..	1,702	(Sowed in 1932–33) 38 acres and 20 gunthas ..	44	8

Six peons were temporarily employed to watch the Bhang cultivation at Bubak on Rs. 18 per month each, subject to a cut of annas 2 in a rupee, for a period of 2½ months. Charas and Ganja were imported from the Punjab and Ahmednagar respectively, for consumption in Sind. The details of imports of Hemp Drugs are given in Appendix C, columns 16 and 18.

30. *Supply of Country Spirit.*—The supply of Country Spirit was obtained from the Government Distillery at Kotri. Owing to heavy floods, during the year under report, percolation of water damaged both the Wash Channel and the Wash Charger and as a sequel the distilling operations were brought to a standstill from 8th September to 13th October 1933; and again owing to the scarcity of water in the River Indus, the operations had to be stopped from 4th January to 31st March 1934. Thus the distillery worked for 4 months and 3 days during the whole year. The average outturn per maund of Molasses which was the only base for the manufacture of spirit was 4·1 during the year as against 3·6 gallons London Proof in the previous year. Extra Superior Flavoured Spirit (Masala Liquor) was as usual manufactured in the steam heated Pot Still and issued in sealed bottles. The masala liquor is at present of three kinds, namely Cardamom, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1934 was as under :—

Kind of Country Spirit.	Gallons (L. P.).
Plain	86,493·9
Ordinary Flavoured	23,780·5
Extra Superior Flavoured	34,211·6
Rectified Spirit	914·2
Total ..	1,45,400·2

The rates at which the different kinds of country spirit was supplied by the Distillery Contractor are given below :—

Kind of Country Spirit.	Rates per London Proof Gallon. Rs. a. p.
Plain	1 10 3
Ordinary flavoured	1 11 3
Extra superior flavoured 15° U.P. Quarts.	3 10 1
Extra superior flavoured 15° U.P. Pints.	4 3 6
Extra superior flavoured 40° U.P. Quarts.	4 4 0
Extra superior flavoured 40° U.P. Pints.	5 1 4

(G. R., R. D., No. 9628/28, dated 22nd April 1933.)

The Spirit is distributed to the Retail Shops through the Warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the distillery, spirit store or direct from the receiver. The other two are supplied with spirit in Bond. The stock of Spirit at the distillery and the warehouses at the end of the year amounted to 22,857·3 London Proof. Of the total issues of 596 Bulk Gallons of rectified spirit during the year; 35 gallons were issued at the concession rate of duty to local chemists for the manufacture of spirituous medicinal and toilet preparations, 35 gallons at the full rate of duty, 39 gallons free of duty (20 gallons to D. J. Sind College, Karachi, 14 gallons to Chemical Analyser, Customs, and 5 gallons to the Locust Research Entomologist) and 487 gallons in bond. Rupees 78 were realized as fees for Excise supervision over the manufacture of medicinal and toilet preparations.

31. *Toddy supply arrangements.*—The retail licensees made their own arrangement for Toddy which is tapped from trees obtained by them on lease from private owners.

32. *Hours of Sale.*—There was no change in the opening and closing hours of excise shops during the year.

33. *Management of licensed shops.*—One hundred and sixty (160) cases of various breaches of license conditions were reported during the year as compared with 169 in the preceding year. In 52 cases the licensees were dealt with under section 55A of the Bombay Abkari Act, and in 70 cases they were let off with a warning. In 11 cases prosecutions were instituted against the licensees, out of which 6 ended in conviction and 5 are pending trial. In 11 cases the licensees were fined by the Collector under the provisions of condition 19 of the license for the sale of opium. Thirteen licensees and 3 agents were black-listed.

34. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind, during the year under report was 39. Their activities were mostly confined to suggestions regarding the change in the number of shops for the sale of liquor, their location, and restrictions of the hours of sale. Their chief recommendations are summarized below :—

(*i*) Change in the closing hour of the Country Liquor, Toddy, Beer and Foreign Liquor " On " shops.

(*ii*) Location of Country Liquor shops on main roads.

(*iii*) Improvement of the flavour of Country Liquor.

(*iv*) Opening of a Beer shop at Garhi Yasin (Sukkur District).

(*v*) Conversion of Frere Road " Off " shop at Sukkur into an " On " shop.

(*vi*) Opening of a Foreign Liquor " Off " shop at Rohri (Sukkur District).

(*vii*) Opening of a Foreign Liquor " On " shop at Mirpurkhas (Thar Parkar District).

(*viii*) Closure of 5 Country Liquor Shops out of 14 provisionally sanctioned in Dadu District for the year 1933-34.

(*ix*) Opening of a Foreign Liquor "Off" shop at Naushahro.

(*x*) Opening of a number of additional Excise shops and raising of the strength from 25° U.P. to 15° U.P.

(*i*) On the above recommendations with effect from 1st April 1934 the closing hour of 10 p.m. for Country Liquor shops in summer was continued and that of Toddy, Beer and Foreign Liquor "On" shops was extended to 10 p.m. as an experimental measure. (*ii*) Consideration of this proposal was postponed. (*iii*) Experiment is being made to improve the flavour of Country liquor. (*iv*) to (*vii*) Rejected by the Commissioner in Sind. (*viii*) In consequence of the recommendations, 4 shops were closed and the rest allowed to continue. (*ix*) One "Off" shop was opened at Naushahro from 1st April 1934. (*x*) A number of additional Excise shops were opened and the strength of Country Liquor was raised from 25° U.P. to 15° U.P.

35. *Temperance Movement.*—No temperance activities worthy of note occurred during the year under report.

36. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau which is in charge of the Abkari Inspector, Karachi Town, continued to compile and disseminate useful information regarding the methods of smugglers, and offences against the Excise and Opium Laws. Fourteen issues of the Excise Supplement to the *Sind Police Gazette* were edited during the year under report as against 16 in the preceding year.

37. *Administrating of Opium to Children.*—The practice of administering opium to children is not common in Sind.

38. *Work of the Excise Staff.*—I have taken over charge on the 20th May 1934 and am therefore not in a position to offer any remarks on the work of the staff during the year under report, but from the review of the documents used in the preparation of this report, I consider that the staff shaped well on the whole, inspite of the lower pay (5 per cent. cut) and the reduction in allowances and rewards.

39. The following Statements accompany:—Appendices A, A-(*a*), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Your most obedient servant,

G. R. G. SHIPP,

Officiating Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the Consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1933-34.

Serial No.	District.	District Head Quarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Rate per head in drams, London Proof.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi ...	1	2,63,565	27,364	4·98	3,07,317	2,456	0·38	5,70,882	29,820	2·51
2	Hyderabad ...	1	1,01,699	16,392	7·74	5,61,225	10,4:9	0·69	6,62,924	26,851	1·94
3	Nawabshah ...	2	21,397	2,713	6·10	4,75,275	6,784	0·69	4,96,612	9,497	0·92
4	Thar Parkar ...	1	10,178	1,951	9·20	4,57,862	3,549	0·37	4,68,040	5,500	0·56
5	Sukkur ...	2	1,26,946	9,597	3·63	4,96,878	3,295	0·32	6,23,824	12,892	0·99
6	Larkana ...	1	24,698	2,488	4·84	4,37,699	2,835	0·31	4,(2,397	5,323	0·55
7	Upper Sind Frontier ...	1	15,818*	2,475	7·51	*2,43,894	1,861	0·37	*2,59,712	4,336	0·80
8	Dadu ...	1	5,562	548	4·78	3,31,591	4,662	0·67	3,37,153	5,210	0·74
	Total ... 1933-34...	10	5,69,804	68,528	5·35	33,11,741	35,901	0·52	38,81,544	99,429	1·23
	Total ... 1932-33...	10	5,69,803	58,064	4·89	33,14,474	22,597	0·33	38,84,277	81,061	1·00

* The Deputy Commissioner, Upper Sind Frontier, reports that the revised figure of population shown in the statement should be taken as correct.

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1933-34.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof, 1933-34.		Actual realizations (i.e., on Spirits issued to shops.)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	Total realizations, 1933-34.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
	Karachi	2,63,565	27,364	4·98	2,63,308	1,84,700	4,48,008
2	Hyderabad	1,01,699	16,392	7·74	1,57,199	78,670	2,35,869
3	Sukkur	64,964	6,468	4·78	60,055	26,075	86,130
4	Shikarpur	61,982	3,129	2·42	29,568	9,975	39,543
5	Larkana	24,698	2,488	4·84	34,897	11,100	45,997
	Total ...	5,16,908	55,841	5·19	5,45,027	3,10,520	8,55,547

G. R. G. SHIPP,

Offg. Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1934.

Name of Taluka in which permitted.	Cultivation of Ganja.		Cultivation of Bhang.		Name of the Ware-house in which the drugs were lodged.	Intoxicating drugs brought on accounts during the year, 1933-34.			Excess during the year.		
	Number of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.		Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
							M. s. t.		M. s. t.	M. s. t.	M. s. t.
Sehwan ...	...	...	Deh Bubak .	50 acres (*a*) .	Bubak ...	...	1,701 26 60(*b*)	...	.....	2 39 60(*c*)	.....
					Karachi ...	...	.....	...	0 0 3(*c*)	.....	0 5 29½(*c*)
					Hyderabad ...	...	.....	...	.....	.....	0 0 32½(*c*)
					Sukkur ...	...	.....	...	.....	.....	0 1 71 (*c*)
Total ...	...	...	.....	50 acres (*a*) ...		...	1,701 26 60(*b*)	...	0 0 3(*c*)	2 39 60(*c*)	0 7 53 (*c*)

(*a*) This is the area sown this year ; the crop will appear in next year's return.

(*b*) This is the produce of 38 acres and 20 ghuntas cultivated last year but stored during the year under report.

(*c*) This represents gain.

APPENDIX C—*contd.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 1st April 1933.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total (columns 7 to 18.)		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	13	14	15	16	17	18	19	20	21
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	.....	753 20 68	.....	.....	.....	.....	.....	2,458 7 28	.....
Karachi ...	0 22 0	.....	17 38 55	3 0 0	.....	102 1 1½	3 22 3	.....	120 5 6
Hyderabad ..	0 10 10	.....	4 8 61	0 20 0	.....	10 30 0	0 30 10	.....	14 39 13½
Sukkur ...	0 5 54	.....	10 29 75	.....	.....	85 27 26	0 5 54	.....	96 19 12
Total ...	0 37 64	753 20 68	32 37 31	3 20 0	.....	198 18 27½	4 17 67	2,458 7 28	231 23 31½

APPENDIX C—*contd.*

Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs removed from the Warehouse during the year										
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
6	22	23	24	25	26	27	28	29	30	31
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	...	1,653 0 0	.....	...	12 0 0	...	13 37 40	...	(e)152 1 0	.....
Karachi ...	2 33 40	.....	102 24 0	...	...	...	.....	0 11 68 (d)	(d)1 35 48	13 19 42 (d)
Hyderabad ...	0 25 20	.....	13 33 0	...	...	...	.....	0 1 26 (d)	.....	1 0 35½ (d)
Sukkur ...	0 8 0	.....	77 22 0	...	...	...	.....	0 0 20 (d)	.....	0 31 45 (d) 3 2 53 (e)
Total ...	3 21 60	1,653 0 0	194 9 0	...	12 0 0	...	13 37 40	0 13 34	153 36 48	18 14 15½

(e) Represents quantity destroyed being useless. (d) Represents Depot Loss.

APPENDIX C—*concld.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 31st March 1934.			Warehouse rent.	Approximate selling prices per seer exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
6	32	33	34	35	36	37	38
	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.	Rs. a. p.	Rs.
Bubak	.....	625 13 20	.....	318 8 0	.. ...	0 8 0 per seer	.....
Karachi	0 16 55	.....	3 31 44	239 0 0	3-8-0 to 6-0-0 per seer	.....	3-0-0 to 6-0-0 per seer
Hyderabad	0 3 44	.....	0 5 58	28 0 0	.....	.....	.....
Sukkur	0 2 34	.....	15 2 74	211 3 0	... ..	.....	.....
Total ...	0 22 53	625 13 20	19 0 16	796 11 0	.....	.....	... ..

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1933-34.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* Columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (Columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi ...	11,48,277	19,352	11,67,629	10,66,434	9,534	10,75,968	81,843	...	9,818	85,747	11,61,715
2. Hyderabad ...	6,60,714	9,900	6,70,614	5,96,813	9,874	6,06,687	56,734	...	7,193	54,263	6,60,950
3. Nawabshah ...	2,42,578	5,989	2,48,567	2,24,976	1,281	2,26,257	17,602	...	4,708	20,734	2,46,991
4. Thar Parkar ...	1,61,768	1,822	1,63,590	1,47,258	1,819	1,49,077	13,904	...	609	17,736	1,66,813
5. Sukkur ...	4,64,987	...	4,64,987	4,11,662	...	4,11,662	53,325	...	...	41,661	4,53,323
6. Larkana ...	1,74,016	7,863	1,81,909	1,58,814	1,153	1,59,967	15,703	...	6,239	16,483	1,76,450
7. Upper Sind Frontier ...	81,402	...	81,402	72,550	...	72,550	8,852	...	...	6,977	79,527
8. Dadu ...	53,856	1,742	55,298	33,934	930	34,864	14,528	...	5,906	12,611	47,475
Total ...	29,87,328	46,668	30,33,996	27,12,441	24,591	27,37,032	2,62,491	...	34,473	2,56,212	29,93,244

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1933-34.

District.	Cases detected (Abkari).															
	Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to Cocaine.			
	Illicit distillation and possession of Implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Karachi ...	4	2	5	4	...	15	...	1	13	18	...	32	...	...	...	...
2. Hyderabad ...	103	...	4	17	2	126	1	...	16	18	...	35	...	...	...	...
3. Nawabshah ...	1	...	1	1	...	3	2	...	4	6	...	12	...	...	...	...
4. Thar Parkar ...	2	...	1	1	...	4	4	...	3	2	...	9	...	...	...	...
5. Sukkur ...	...	...	33	3	7	43	2	...	29	10	...	41	...	1	...	1
6. Larkana ...	...	...	11	3	...	14	...	...	54	8	...	62	...	...	...	...
7. Upper Sind Frontier...	...	...	15	...	2	17	...	...	11	3	...	14	...	...	...	...
8. Dadu ...	...	...	6	...	...	6	...	...	...	10	...	10	...	...	...	...
Total ... 1933-34 ...	110	2	76	29	11	228	9	1	130	75	...	215	...	1	...	1
Total ... 1932-33 ...	88	3	94	40	3	228	14	...	150	99	...	263	...	...	...	...

APPENDIX F—*contd.*

District.	Total (Abkari).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.		
			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (Opium).			
1	18	19	20	21	22	23	24	25	26	27	28	29		
												Seers.	Tolas.	Grs.
1. Karachi ...	47	43	...	...	6	...	3	...	1	8	18	21	61	0
2. Hyderabad ...	161	154	...	...	6	...	...	...	8	...	14	2	64	113
3. Nawabshah ...	15	10	...	...	1	...	...	...	1	...	2	0	4	135
4. Thar Parkar ...	13	8	...	...	34	...	...	...	...	...	34	1	11	0
5. Sukkur ...	85	64	...	...	5	...	...	...	...	...	5	0	7	135
6. Larkana ...	76	50	1	...	4	...	...	...	1	...	6	0	8	11
7. Upper Sind Frontier...	31	25	...	...	...	...	..	...	...	...	...		.....	
8. Dadu ...	16	15	...	...	2	..	...	...	...	...	2		.....	
Total .. 1933-34 ...	444	3·9(*a*)	1	...	58	...	3	...	11	8	81(*b*)	25	77	34
Total .. 1932-33 ...	491	393	...	...	86	...	1	...	6	...	93	12	27	0

(*a*) Of the remaining 75 cases, 14 acquitted, 41 pending, 12 compounded and 6 disposed off under final report.

(*b*) 2 acquitted 72 convicted and 7 pending.

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this respect during the year 1933-34.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	11	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Dadu	.....	.....	.....	.....
Total ... 1933-34 ...	.....	11	.....	.....
Total ... 1932-33 ...	.....	15	.....	.....

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of Wholesale Vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1933-34.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.				
	Number of licenses.	Spirits and fermented liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	To other licensed vendors.		To the public.	
		To other licensed vendors.				To the public.					To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.
		Imported.			Beer made in India.	Imported.			Beer made in India.								
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.
Karachi ...	15	22,916	81,924	586,732	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dadu ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1933-34 ...	15	22,916	81,924	586,732	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1932-33 ...	16	18,034	70,306	364,594	...	...	...	...		...		...	...	...	...	...	...

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of Retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1933-34.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop licences.								Sold under hotel or dak bungalow licences.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licences.	Sales thereunder.			Number of licences.	Sales thereunder.			Number of licences.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Karachi ...	50 (*a*)	3,098	13,439	98,320	10	64	2,154	39,104	9	158	1,012	19,100
2. Hyderabad ...	12 (*b*)	260	4,850	22,324	4 (*c*)	6	649	14,741	1	4	95	2,405
3. Nawabshah ...	2	10	395	1,678	...	...	...	...	...	...	...	...
4. Thar Parkar ...	2	48	526	1,365	...	...	...	...	...	...	...	...
5. Sukkur ...	10 (*d*)	246	2,245	17,789	4	2	20	2,408	...	...	...	...
6. Larkana ...	1	64	256	1,382	...	...	...	...	...	...	...	...
7. Upper Sind Frontier...	1	13	113	321	1	...	...	675	...	...	...	...
8. Dadu ...	4 (*e*)	26	209	1,524	1	...	...	748	...	...	...	...
Total for 1933-34 ...	82	3,765	22,033	144,703	20	72	2,823	57,676	10	162	1,107	21,505
Total for 1932-33 ...	83	3,806	21,929	141,395	20	94	2,880	61,875	12	188	1,030	20,982

(*a*) Includes 19 foreign liquor "off", 5 restricted "off", 3 theatre bars, 15 clubs and 7 canteens, and 1 refreshment room.
(*b*) Includes 5 foreign liquor "off", 4 canteens and 3 clubs.
(*c*) Includes 3 foreign liquor "On" and 1 malt shop.
(*d*) Includes 5 foreign liquor "off" and 5 clubs.
(*e*) Includes 3 foreign liquor "off" and one club.

APPENDIX I—*contd.*

PROVINCIAL STATEMENT B—*contd.*

Name of District.	Foreign spirits and fermented liquors—*contd.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Number of licences.	Sales thereunder.			Number of licences.	Quantity sold.						Number of vendors connected with the outstill.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1. Karachi ...	2	2	20	460	...	.....	...	...	...	...	.....	...	...
2. Hyderabad ...	2	5	24	363	...	.....	...	...	...	...	.....	...	...
3. Nawabshah...	1	...	12	212	...	.....	...	...	...	...	.....	...	...
4. Thar Parkar .	...	...	...	...	...	.....	...	...	...	...	.....	...	...
5. Sukkur ..	3	...	12	329	...	.....	...	...	...	...	.....	...	...
6. Larkana ...	...	...	...	...	...	.....	...	...	...	...	.....	...	...
7. Upper Sind Frontier.	...	...	..	...	...	.....	...	...	...	...	.....	...	...
8. Dadu ...	2	2	22	126	...	.....	...	...	...	...	.....	...	...
Total ...	10	9	90	1,490	...	.....	...	...	...	...	.....	...	...
Total for 1932-33	10	14	102	1,401	...	.....	...	...	...	...	.....	...	...

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U.P. Spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1933-34.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U.P. liquor.		Consumption.			
				1932-33.		1933-34.	
				25° U.P.	40° U.P.	15° U.P.	40° U.P.
1	2	3		4	5	6	7
		1932-33.	1933-34.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi ...	4	...	24,404	23,827	24,645	14,786
2	Hyderabad ...	...	...	26,348	1,573	29,978	2,283
3	Nawabshah ...	...	...	7,950	438	10,966	293
4	Thar Parkar ...	...	...	4,041	345	6,207	374
5	Sukkur ...	...	...	9,280	1,395	13,798 297 (25°) U.P.	1,569
6	Larkana ...	...	...	4,785	346	6,133	184
7	Upper Sind Frontier.	...	...	2,924	78	5,029 20 (25°) U.P.	76
8	Dadu ...	...	...	5,826	148	6,075	76
	Total ...	4	...	85,558	28,150	1,02,831 317 (25°) U.P.	19,641

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT.

IMPERIAL RETURN I—REVENUE FOR 1933-34.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari-tree tax receipts.	Other receipts tari fees, (license etc.).	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	2,88,070	...	1,95,555	4,83,625	...	4,83,625	...	21,645	.....	21,645
Hyderabad	2,56,404	...	1,03,857	3,62,261	...	3,62,261	...	2,996	.....	2,996
Nawabshah	89,680	...	27,686	1,17,366	...	1,17,366	...	...	.....	...
Thar Parkar	54,238	...	14,503	68,741	...	68,741	...	...	.....	...
Sukkur	1,20,172	...	43,123	1,63,295	...	1,63,295	...	3,000	.....	3,000
Larkana	51,381	...	21,724	73,105	...	73,105	...	...	.....	...
Upper Sind Frontier	41,223	...	9,456	50,679	...	50,679	...	...	.....	...
Dadu	49,769	...	15,329	65,098	...	65,098	...	663	.....	663
Total ...	9,52,937	...	4,31,233	13,84,170	...	13,84,170	...	28,304	.....	28,304
Total of previous year ...	8,63,493	...	5,53,831	14,17,324	...	14,17,324	...	11,847	.....	11,847

* Includes duty on Pachwai.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	193	927	1,120	22	3,55,078	3,55,100	8,61,490	.....	...	...	...	...
Hyderabad	...	7,227	7,227	...	32,791	32,791	4,05,275	.....	...	...	385	385
Nawabshah	...	...	...	...	1,981	1,981	1,19,347	.....	...	...	41	41
Thar Parkar	...	...	...	...	2,271	2,271	71,012	.....	...	...	14	14
Sukkur	543	5,766	6,309	...	21,553	21,553	1,94,157	.....	...	...	1,875	1,875
Larkana	...	...	...	...	1,244	1,244	74,349	.....	...	...	35	35
Upper Sind Frontier ...	281	226	507	...	348	348	51,534	.....	...	...	17	17
Dadu ...	...	725	725	...	1,365	1,365	67,851	.....	...	...	...	...
Total ...	1,017	14,871	15,888	22	4,16,631	4,16,653	18,45,015	.....	...	...	2,367	2,367
Total of previous year ...	555	27,121	27,676	1,901	4,01,118	4,03,019	18,59,866	.....	...	...	442	442

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	10,384	23,049	...	34,091	.....	67,524	...	2,060	...	39,260
Hyderabad	12,994	29,709	...	44,408	.....	87,111	...	265	...	48,344
Nawabshah	6,935	15,916	...	12,915	.....	35,766	...	...	...	22,250
Thar Parkar	16,735	30,267	...	15,250	.....	62,252	...	...	...	16,750
Sukkur	20,495	46,429	...	26,183	.....	93,107	...	380	...	38,050
Larkhana	7,008	16,066	...	10,796	.....	33,870	...	...	...	16,825
Upper Sind Frontier	2,026	4,560	...	4,749	.....	11,335	...	...	...	6,163
Dadu	5,147	11,774	...	9,196	.....	26,117	...	...	...	10,298
Total ...	81,724	1,77,770	...	1,57,588	.....	4,17,082	...	2,705	...	1,97,960
Total of previous year ...	72,304	1,60,782	...	2,04,542	.....	4,37,628	...	4,216	...	2,04,986

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.*		License fees, wholesale and retail from							
	Bhang.									
	Cost price.	Duty.	Ganja.	Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	3,906		57,375		.....	...	1,02,621	...	116
Hyderabad	...	12,120		66,539		.....	...	1,27,268	...	377
Nawabshah	...	2,555		29,528		.....	...	54,333	...	160
Thar l'arkar	...	2,220		17,427		.....	...	36,997	...	135
Sukkur	...	38,340		67,878		.....	...	1,44,648	...	201
Larkana	...	19,570		24,275		.....	...	60,670	...	68
Upper Sind Frontier ...	...	3,690		12,898		.....	...	22,751	...	211
Dadu	...	6,505		22,000		.....	...	38,803	...	28
Total ...	...	88,906		2,97,920		.....	...	5,87,491	...	1,296
Total of previous year ...	...	1,00,123		3,66,825		.....	...	6,76,150	...	1,344

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	Government Commercial undertakings to which chapter 2 of the Account Code applies.			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	...	4,528	10,36,279	1,16,750	86,233	8,33,296
Hyderabad	...	...	...	1,450	6,21,866	290	27,902	5,93,674
Nawabshah	...	...	...	974	2,10,621	68	7,048	2,03,505
Thar Parkar	...	...	...	528	1,70,338	.....	22,862	1,47,476
Sukkur	...	...	...	819	4,34,807	1,309	25,163	4,08,335
Larkana	...	...	...	88	1,69,080	.....	9,989	1,59,091
Upper Sind Frontier	...	...	...	267	86,115	24	6,687	79,404
Dadu	...	...	...	828	1,33,627	30	13,699	1,19,898
				9,482	28,62,733	1,18,471	1,99,583 (*a*)81,724 (*b*)2,178	25,44,679 (*a*)81,724 (*b*)2,178
				(*c*)1,68,134	(*c*)1,68,134	.....	2,83,485	24,60,777 (*c*)1,68,134
Total ...	...	...	...	1,77,616	30,30,867	1,18,471	2,83,485 (*d*) 24,920	26,28,911
Total of previous year ...	...	...	...	1,40,044	31,15,174	1,04,013	2,60,860 (*d*) 24,920	27,50,601

(*a*) Cost of opium supplied to Excise Department.
(*b*) One-fourth portion of pay and allowances paid to the Superintendent of Salt Revenue from Salt grant.
(*c*) Gain on sale proceeds of Country Liquor.
(*d*) Contributions to District Local Boards (*vide* G.R., R.D., No. 4042-C/24, dated 12th February 1926).

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II.

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards.		
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.
			Salt.	Excise.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	87,286	15,029	2,319	244	4,791
Hyderabad	23,169	7,465	...	...	15
Nawabshah	6,372	2,779	...	...	.....
Thar Parkar	20,102	8,370	392	195	765
Sukkur	21,533	7,487	...	2,171	180
Larkana	8,899	3,935	...	...	.....
Upper Sind Frontier ...	5,725	2,674	...	...	.....
Dadu	10,532	3,844	...	1,468	486
Total of the year 1932-33 ...	1,83,618	51,583	2,711	4,078	6,237
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,37,714	38,687	...	4,078	4,678
	2,178				
	1,39,892				
Total of the year 1932-33 ...	1,67,510	54,949	8,038	1,669	6,551
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,25,859	41,212	...	1,669	4,913

II—EXPENDITURE FOR 1933-34.

Contingencies and special charges other than rewards.			Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.
Salt Manufacture, etc.	Combined Salts and Excise Department.	Conveyance of Excise Opium.			
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
227	5,872	66	1,586		.....
.....	1,365	2,000	2,522		.....
.....	47	27	163		.....
.....	396	100	456	81,724	.....
.....	586	188	620		.....
.....	31	61	732		.....
.....	190	.....	326		.....
.....	776	25	637		.....
227	9,263	2,467	6,682	81,724	.....
.....	6,947	2,467	5,012	81,724	.....
48	11,584	1,723	6,859	71,652	.....
.....	8,688	1,723	5,144	71,652	.....

IMPERIAL RETURN

Name of District.	Cost of Charas purchased.	Cost of Bhang purchased.	Assignments and Compensation paid to Indian States in respect of their Akbari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.
1	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	.....	.....
Hyderabad	...	...	.....	.....
Nawabshah	...	...	.....	(a) 24,920
Thar Parkar	...	...	.....	.....
Sukkur	...	...	.....	.....
Larkana	...	...	.....	.....
Upper Sind Frontier ...	...	...	.....	.....
Dadu	...	...	.....	.....
Total of the year 1932-33 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920
Total of the year 1932-33 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920

(a) Exclusive of the amount

II—EXPENDITURE FOR 1933-34—*contd.*

compensations.		Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.	
Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on	Combined Salt and Excise.	Debitable to VI-Excise.
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	1,17,420	86,233
.....	.....	.....	.....	36,536	27,902
.....	.....	.....	.....	9,388	7,048
.....	.....	.....	.....	30,776	22,862
.....	.....	.....	.....	32,765	25,163
.....	.....	.....	.....	13,298	9,989
.....	.....	.....	.....	8,915	6,687
.....	.....	.....	.....	17,768	13,699
.....	.....	.....	.....	2,66,866	1,99,583
			(*i*) *Add* cost of opium.		81,724
			(*ii*) *Add* 1/4th portion of pay and allowances paid to the Superintendent of Salt Revenue in Sind, from Salt Grant, *vide* G.R., R.D., No. 7262/28, dated 12th October 1932.		2,178
.....	.....	.....	.....	.....	2,83,485 (*a*)
.....	.....	.....	.....	2,58,931	1,88,982
.....	.....	.....	.....	.....	2,60,860

shown in column 16.

G. R. G. SHIPP,

Offg. Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of							Number of tappers licences.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, etc.) (Ordinary licences).	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	15	8	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	2	...	...	1	...	...	37	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	1	...	...	27	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	4	...	...	1	...	...	25	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	...	...	42	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	6	...	...	3	...	...	39	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	1	...	...	...	...	...	25	...	...	...	...	...	...
Dadu	...	1	...	...	...	...	...	...	...	...	...	...	27	...	...	1	...	...	...
Total ...	...	1	...	...	...	15	21	...	...	12	...	..	249	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	16	20	...	...	9	...	...	109	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District.	Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, Dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	...	10	24	28	7	2	296	...	17	38	35	33	13	33	21	27	...	31
Hyderabad	1	3	5	3	4	2	1	...	4	26	43	44	14	44	4	4	...	5
Nawabshah	...	...	2	.....	...	1	...	...	...	9	35	32	17	42	...	...	...	...
Thar Parkar	...	...	2	1	...	...	...	...	...	5	57	36	16	36	1	...	...	4
Sukkur	3	1	5	5	...	3	...	...	5	18	59	79	19	79	11	7	...	21
Larkana	...	...	1	.....	...	...	...	...	...	9	32	68	11	68	1	1	...	3
Upper Sind Frontier ...	1	...	1	.....	...	...	...	...	...	4	16	26	6	26	...	...	...	1
Dadu	1	...	3	1	...	2	...	...	...	7	32	41	11	41	...	...	...	...
Total ...	6	14	43	38	11	10	297	...	26	116	309	359	107	369	38	39	...	65
Total of previous year ...	7	13	44	42	10	10	225	...	29	104	179	195	42	205	38	39	...	63

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 15° U. P.	At strength of 40° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Foreign Liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karachi ...	25,401	14,998	...	30,590	Per Imperial gallon	Rs. a. p.	No fixed selling prices have been prescribed.	12,203	3,322	1,56,008	226	976
Hyderabad ...	29,978	2,283	...	26,851		Strong plain ... 2 15 0		4,183	275	39,765	30	68
Nawabshah ...	10 966	293	...	9,497		Weak plain ... 2 11 4		305	10	1,707	...	183
Thar Parkar ...	6,490	403	...	5,759		Strong flavoured . 3 1 5		395	43	1,365	...	...
Sukkur ...	13,797	1,569	297	12,892		Weak flavoured ... 2 14 8		1,685	248	18,426	23	2,100
Larkana ...	6,577	...	...	5,590	Rs. a. p. 15° U. P. 8 0 0 40° U. P. 6 4 0	Extra superior flavoured 15° U.P. 3 10 10		192	64	1,382	...	...
Upper Sind Frontier.	5,029	76	20	4,336		Extra superior flavoured 40° U.P. 3 13 8		85	13	996	...	...
Dadu ...	6,120	166	...	5,302				173	28	2,398	...	...
Total ...	2,04,358	19,788	317	1,00,817				19,191	4,008	2,24,047	319	3,327
Total of previous year.	2,212	27,349	81,522	79,430				19,893	4,102	2,24,573	63	1,080

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District.	Commercial Spirits.			Opium and other Drugs.									
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales, in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors per seer.		Average retail price of opium, per seer.	Sales of morphia in lbs., oz. and grs.	Charas.		
						Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.
1	14	15	16	17	18	19	20	21	22	23	24	25
						Rs. a. p.	Rs. a. p.		Lbs. ozs. grs.			
Karachi ...	46	18,996	466	569 (a)524	.....	18 4 0	(b)21 12 0 (c)41 12 0	No fixed selling prices have been prescribed (*vide* G. N. No. 4042-C/24, dated 27th August 1927).	1 11 370	1,722	...	Rs. 25.
Hyderabad ...	2	4,801	33	712 (a)711	.....				1 0 141	1,736	...	
Nawabshah ...	...	809	...	380 (a)382	.....				.....	886	...	
Thar Parkar ...	...	503	...	917 (a)921	.....				.....	674	...	
Sukkur ...	6	7,746	20	1,123 (a)1,130	.....				2 0 57	1,481	...	
Larkana ...	....	658	...	384 (a)378	.....				0 0 137	603	...	
Upper Sind Frontier...	...	268	...	111 (a)114	.....				.....	271	...	
Dadu ...	...	300	...	282 (a)281	.....				.....	525	...	
Total ...	54	34,051	519	4,478 (a)4,441	.....	...	...	.....	4 12 325	7,898	...	...
Total of previous year.	41	30,875	366	3,901 (a)3,848	.....	...	...	.....	4 2 265	7,885	...	...

(*a*) Denotes sales of opium. (*b*) For desert area. (*c*) For rest of Sind.

IMPERIAL RETURN IV—Consumption, Rates of Duties and Prices—*concld.*

Name of District.	Opium and other Drugs—*contd.*									
	Charas—*contd.*	Ganja.				Bhang.				
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales of cocaine in
1	26	27	28	29	30	31	32	33	34	35
										Lbs. ozs. grs.
Karachi ...	Rs. 65	103	...	Rs. 25	No fixed selling prices have been prescribed (G. N. No. 4042-C/24, dated 27th August 1927).	1,871	...	Rs.a.p. 1 8 0	No fixed selling prices have been prescribed (G. N. No. 4042-C/24, dated 27th August 1927).	1 0 393
Hyderabad ...		19	...			11,097	...			2 2 304
Nawabshah ...		3	...			6,774	...			.....
Thar Parkar ...		20	...			1,897	...			.....
Sukkur ...		21	...			21,853	...			0 9 127
Larkana ...		41	...			9,796	...			.....
Upper Sind Frontier...		1	...			2,826	...			0 0 27
Dadu ...		40	...			5,087	...			.....
Total ...	.....	248	...	...		60,201	...	...		3 12 371
Total of previous year.	.....	171	...	...		51,981	...	...		4 0 34

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different provinces (a) on payment

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
									Seers.
Charas ...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...
Cocaine ...	...	...	...	...	...	...	...	...	...
Morphia ...	...	...	...	...	...	...	...	...	...

RETURN IV-A.

descriptions from and to other British Indian
of duty and (b) in bond

Exports.

Duty-paid.							In bond.		
To—		To—		Total.		To—	To—	Total.	
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.				
11	12	13	14	15	16	17	18	19	
M. s. t.								M. s. t.	
Punjab. 198 23 57	...	...	...	...	...	...	...	...	
						British Baluchistan.		12 0 0	
	...	...	...	...	...	...	...	...	
Punjab	Grs. 13,764	Baluchistan. Grs. 938	..	Other Provinces. Grs. 218	Total Grs. 14,920	...	...	...	....
Punjab	Grs. 1,017	440	...	4,263	5,720	...	...	...	...

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
	Beer Gls.	Wines Gls.	Spirits Gls.						
Indian made, foreign liquors—									
Rawalpindi ...	956	...	...	...	...	...	...	...	...
Rosa ...	...	...	4	...	...	...	...	...	...
Amritsar	...	...	10	...	...	...	...	...	...
European Manufactured foreign liquors—									
Punjab ...	...	...	...	...	...	...	...	...	...
Baluchistan ...	...	...	...	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	...	...	...
N. W. F. Provinces.	...	...	...	...	...	...	...	...	...
Bengal ...	...	...	...	...	...	...	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...
Madras ...	...	...	...	...	...	...	...	...	...
Kashmir ...	...	...	...	...	...	...	...	...	...
Persian Gulf ...	...	...	...	...	...	...	...	...	...
Khairpur State ...	...	...	...	...	...	...	...	...	...
Cutch ...	...	...	...	...	...	...	...	...	...
Kathiawar ...	...	...	...	...	...	...	...	...	...
Total ...	956	...	14	...	...	...	...	...	...

RETURN IV-A—*concld.*

Exports.								
Duty-paid.						In bond.		
To—		To—		Total.				
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To—	To—	Total.
11	12	13	14	15	16	17	18	19
Beer gals.	Wines gals.	Spirit. gals.				Beer gals.	Wines gallons.	Spirits gallons.
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
125,198	6,034	17,856	...	...	...	...	...	...
46,908	1,844	5,694	...	...	...	...	...	...
10,612	3,154	7,370	...	...	...	...	...	...
53,280	2,062	6,660	..	...	...	...	...	...
39,762	290	2,326	...	...	...	...	...	...
3,922	326	1,784	...	...	...	...	...	...
42	...	16	...	...	...	...	...	...
3,446	762	1,944	...	...	...	...	...	...
178	30	100	...	...	...	...	...	...
32	...	14	...	...	...	...	...	...
24	4	2	...	...	...	...	...	...
136	...	30	...	...	...	...	...	...
283,540	14,506	43,796	...	...	...	...	...	...

G. R. G. SHIPP,
Offg. Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.		Population (in thousands).		Number of square miles per shop.							
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Country spirit.		Opium.	Ganja.	Charas.		Bhang.	
					Out-still area.	Distillery area.						
1	2	3	4	5	6	7	8	9	10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
Karachi	75	8,581	273	298	4·41	853·1	4·69	449·00	4·69	501·82	15·00	1,066·38	4·69	501·82
Hyderabad	17·43	4,625·57	102	561	1·34	192·73	1·34	154·19	1·25	154·19	2·91	578·20	1·25	154·19
Nawabshah	1·50	3,888·50	36	461	0·25	185·17	0·3	129·62	0·3	144·02	0·3	324·04	0·3	105·09
Thar Parkar	1	13,636	14	454	0·33	619·82	0·33	252·52	0·33	413·21	0·5	974·00	0·33	413·21
Sukkur	11	5,599	127	497	0·79	199·96	0·65	133·81	0·55	94·90	1·38	509·00	0·55	94·90
Larkana	14	2,566·70	41	421	1·40	88·51	3·50	91·67	2·00	42·08	2·80	427·78	2·00	42·08
Upper Sind Frontier. ...	3·8	2,105	16	244	0·55	110·79	3·30	140·33	1·65	87·71	1·65	526·25	1·65	87·71
Dadu	12·19	4,842·76	16	321	2·44	220·13	2·43	179·36	2·43	134·52	3·05	691·82	2·43	134·52
Total	135·42	45,794·53	625	3,257	1·83	261·68	2·12	186·92	1·87	159·56	3·66	654·21	1·87	154·19
Total of previous year. ...	135·42	45,794·53	625	3,260	2·42	864·05	2·76	352·27	2·51	324·78	5·89	2,410·24	2·51	303·28

IMPERIAL RETURN V—*contd.*

Division and District.	Number of shops per 10,000 of population.										Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Country spirit.			Opium.		Ganja.		Charas.		Bhang.					
	Out-still area.	Distillery area.									Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	12	13		14		15		16		17		18	19	20	21	22
		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural					
Karachi ...	...	0·62	0·34	0·59	0·64	0·59	0·57	0·02	0·03	0·59	0·57	5·22	0·09	0·02	0·30	0·32
Hyderabad ...	...	1·27	0·43	1·27	0·53	1·37	0·53	0·06	0·01	1·37	0·53	4·05	0·11	0·002	0·26	1·67
Nawabshah ...	...	1·67	0·46	1·39	0·65	1·39	0·59	1·39	0·26	1·39	0·80	1·91	0·08	0·0006	0·18	1·36
Thar Parkar ...	...	2·14	0·48	2·14	1·19	2·14	0·73	1·43	0·31	2·14	0·73	1·18	0·20	0·004	0·14	0·41
Sukkur ...	...	1·10	0·56	1·34	0·85	1·57	1·19	0·63	0·22	1·57	1·19	2·07	0·18	0·003	0·24	3·42
Larkana ...	...	2·44	0·69	0·98	0·67	1·71	1·45	1·22	0·01	1·71	1·45	1·15	0·08	0·008	0·13	2·12
Upper Sind Frontier.	...	3·75	0·78	0·63	0·61	1·25	0·98	1·25	0·16	1·25	0·98	1·67	0·04	0·0004	0·10	0·89
Dadu ...	...	3·13	0·69	3·13	0·84	3·13	1·11	2·5	0·21	3·13	1·11	15·46	0·33	0·12	1·56	15·09
Total ...	...	1·18	0·54	1·02	0·75	1·15	0·88	0·59	0·21	1·15	0·91	2·56	0·11	0·01	0·20	1·55
Total of previous year.	...	0·90	0·16	0·78	0·40	0·86	0·43	0·37	0·06	0·86	0·45	2·09	0·10	0·004	0·20	1·34

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi ...	9·42	6·39	15·81	40·51	59·91	100·42				12·24	(a) 15·52	27·76				1·82
Hyderabad ...	9·62	3·87	13·49	41·73	62·37	104·10				4·73	5·18	9·91				0·94
Nawabshah ...	9·45	2·92	12·37	41·88	33·99	75·87				3·24	3·85	7·09				0·42
Thar Parkar ...	9·42	2·52	11·94	33·01	16·63	49·64				7·22	6·73	14·05				0·36
Sukkur ...	9·32	3·34	12·66	41·84	23·32	64·66				3·36	2·97	6·33				0·70
Larkana ...	9·19	3·89	13·08	41·84	28·11	69·95				3·49	2·33	5·82				0·37
Upper Sind Frontier...	9·51	2·18	11·69	41·08	42·78	83·86				3·79	4·96	8·75				0·33
Dadu ...	9·39	2·89	12·28	41·75	32·61	74·36				2·97	3·89	6·86				0·40
Total ...	9·45	4·28	13·73	39·92	35·19	65·11				4·22	4·35	8·57				0·74
Total of previous year.	10·87	6·83	17·70	41·22	53·16	94·38				5·15	6·11	11·26				0·80

(a) As Ganja, Charas and Bhang shops are sold combined, no separate Vend fee under each head is available.

G. R. G. SHIPP,

Offg. Superintendent of Salt and Excise, Sind.

No. E.–5009.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 11th September 1934.

Subject—Excise Administration Report for the year 1933–34.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1933–34.

2. *Country spirit.*—There was an increase in the consumption of country spirit, which rose from 81,000 to 99,500 proof gallons. The increase which is noticeable in all the districts except Karachi, is attributed to the fact that the issue strength has been raised from 25° U.P. to 15° U.P. Stronger spirit has been very much appreciated by the public. The Karachi district is responsible for the decrease of 2,800 proof gallons which is due to the combination of licensees particularly in Karachi town.

3. *Foreign liquor.*—There was a decrease of 24,000 gallons in the imports by sea of fermented liquors and non-potable spirits, and an increase of 16,000 gallons in wines, liqueurs and potable spirits. The decrease in the imports of fermented liquors occurred almost wholly in the bulk beer imported from the United Kingdom; and that in the non-potable spirits is due to the establishment of distilleries in India and to the imposition of a heavy vend fee of annas twelve per gallon. On the other hand an increase in the imports of wines and liqueurs is ascribed to the large imports of champagne and other sparkling wines mostly from France; and that in the potable spirits is due to the increase in the imports of whisky as a result of the introduction of cheaper brands in the market and to the reduction in prices at the places of origin.

The consumption in the province fell this year also under fermented liquors and potable spirits by 3,000 and 200 gallons respectively. The decrease is mainly due to the high selling prices consequent on the continuance of the enhanced rates of both customs and Excise duties and the reduced resources of the people on account of the trade depression and unemployment.

4. *Intoxicating drugs.*—The consumption of intoxicating drugs during the year under review and the previous two years compares as under:—

Year.	Bhang. seers.	Charas. seers.	Ganja. seers.
1931–32	60,600	6,900	175
1932–33	52,000	7,900	170
1933–34	60,200	7,900	250

The increase of 8,200 seers over the previous year in the consumption of Bhang is due to the (*a*) opening of more shops, (*b*) the reintroduction of the sale of "ghundis", and (*c*) the reduction of the excise duty by annas eight per seer.

5. *Toddy.*—The consumption of toddy continues to rise and during the year under report it rose to 30,000 gallons as against 23,600 gallons in the preceding year. The increase is due to the comparative cheapness of the beverage. Nevertheless these figures cannot be considered accurate as there are no means of checking the amount of toddy tapped and sold, and the licensee can manipulate the figures to suit his own ends.

6. *Opium.*—The consumption of opium which had shown a steady decrease for the last five years increased suddenly by 600 seers this year. The increase has occurred chiefly in the desert area, and is due to the (1) opening of more shops which resulted in the replacement of illicit by licit opium, (*ii*) reduction in the issue price by Rs. 20 per seer in that area, and (*iii*) introduction of a fixed maximum selling price of annas twelve in the same area.

7. *Financial.*—The gross revenue of the department collected in the province amounted to Rs. 30,31,000 as against Rs. 31,15,000 in the previous year. The net revenue after deducting the total expenditure debitable to 6–Excise amounted to Rs. 26,29,000 showing a decrease of Rs. 1,21,000. This decrease is accounted for chiefly by a considerable decline in the license fees due to very poor bids offered at the auctions for—

(*i*) country liquor on account of the opening of more shops; and

(*ii*) opium and intoxicating drugs because of the combination of prospective licensees specially in large towns.

8. *Excise crime.*—As will be seen from the statement below there has been a decline in the number of crimes detected during the year under report as compared to the last two years :—

Year.	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1931–32	177	244	1	105	527
1932–33	228	263	..	93	584
1933–34	228	215	1	81	525

The disquieting feature about excise crime during the year under review is the intensity of crime in certain defined areas which necessitates the employment of special parties. These areas are not always the same year by year. Among other causes are the inaptitude of a particular Excise Inspector or Assistant Excise Inspector in charge of the

circle or the inadequacy of the normal establishment for the area. A particular difficulty to which the Commissioner would like to draw attention is that the maintenance of only 2 leave reserves in the cadre often leads to dual charges. The administration in the Excise Department has not been up to full strength once during the year owing to sickness, ordinary leave and suspensions.

9. The Department was in charge of Mr. H. M. Kirkwood for the whole year who managed it efficiently.

R. E. GIBSON,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.

Reports.

Excise Department.

— on administration of, in Bombay Presidency, including Sind, for 1933-34.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/5752.

Bombay Castle, 15th May 1935.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind, for the year 1933–34, submitted by the Commissioner of Excise and the Comissioner in Sind.

RESOLUTION.—Consumption of country spirit in the Presidency proper amounted to 10,46,112 gallons showing a slight increase of ·68 per cent. over the consumption for the year 1932–33. In two districts, Ahmedabad and Sholapur, consumption was slightly above the ration, while it was 59 per cent. only of the ration for the Presidency as a whole. The ration itself was fixed at the same figure as in 1932–33.

In Sind the consumption, 99,429 proof gallons in all, showed an increase of about 23 per cent. over that in the preceding year and is attributable to the opening of 140 more shops and to the raising of the issue strength from 25° to 15° U.P. There is a keen demand for strong liquor in Sind and the difficulty of securing it is probably the cause of the intensity of crime in certain area referred to by the Commissioner in Sind in his memorandum.

2. In the Presidency proper as the opening of 464 shops more than were opened in 1932–33 was met by an increase in consumption of ·68 per cent. only, it would appear that the raising of the strength of the spirit in Sind was the more decisive factor in raising consumption there than the actual opening of more shops.

This increase in consumption by ·68 per cent. only in the Presidency proper in the face of increase from 1,652 to 2,116 in the total number of shops opened bears out the fact that where shops are opened this is done to meet the convenience of the people only and the opening of more shops does not necessarily connote any appreciable increase in the total quantity of liquor consumed.

3. The revenue from country spirit in the Presidency proper was Rs. 1,68,90,776 (Rs. 1,02,41,522 still-head duty and Rs. 66,49,254 license fee), being a decrease of Rs. 1,80,164 as compared with the figure for 1932–33. This was due very largely to a decline in the issues in the Town and Island of Bombay and in the Thana and Broach and Panch Mahals districts.

In Sind the total receipts were Rs. 13,84,170 against Rs. 14,17,324 in 1932–33.

4. The revenue from toddy in the Presidency proper showed an increase of Rs. 7,85,252 over that of the previous year. This was due to an increase in the total number of trees tapped and to the enhancement of tree-tax rates in most districts with effect from 1st August 1933. 1,21,10,954 gallons of toddy were consumed as against 1,19,91,955 in 1932–33.

In Sind comparative cheapness of toddy resulted in a further increase of 6,272 gallons in consumption as compared with last year.

5. The consumption of wines and potable spirits showed a further decrease in the Presidency proper, though consumption of foreign liquor on the whole increased slightly over that in 1932–33 on account of increased consumption of fermented liquors (958,750 against 936,216 bulk gallons). That consumption of wines and potable spirits should steadily decline and consumption of fermented liquor increase is to be expected in a time of trade depression, causing the more economical fermented liquors to gain in popularity.

Sale of denatured spirits dropped by 26,989 bulk gallons or about 10 per cent. The decrease may be due to the imposition of a vend (pass) fee of annas 12 per bulk gallon of denatured spirit manufactured in or imported into this Presidency.

In Sind consumption of both foreign fermented liquors and potable spirits showed a decrease over that of 1932–33 though consumption of Indian-made fermented liquors and potable spirits increased by 2,247 and 256 gallons, respectively. This increase in consumption of Indian-made fermented liquors and potable spirits in Sind is partly accountable for the total increase of Rs. 3,771 in the revenue from foreign liquor, other contributing causes being better competition at auction of shops, and increase in the use of denatured spirits in Sind.

Total revenue realised from foreign liquor in the whole Presidency in the year under report was Rs. 34,28,353 as against Rs. 30,86,552 in the previous year.

6. Cultivation of hemp for ganja, recommenced in the previous year in 3 villages of the Ahmednagar District, was again disallowed totally in the year under report as there was a sufficient balance of the previous year's stock to meet all requirements. Consumption of ganja, bhang and charas all showed an increase over that of the previous year. For the increase in consumption of ganja and bhang a big reduction in selling prices in the Town and Island of Bombay (owing to cut-throat competition amongst licensees) was largely responsible ; while increase of charas consumption, sale of which is confined to the Town and Island of Bombay, and to Ahmedabad, is largely due to the sales in the latter locality being almost doubled on account of the opening of 3 new hemp drugs shops in that city where population is rapidly increasing, and also to decrease in import of illicit charas and to lower selling prices.

In Sind the sale of ganja and bhang both showed an increase, while the sale of charas was practically the same as that in the previous year.

7. Although the total number of opium shops licensed in 1933–34 in the Presidency proper was 819 against 700 in the previous year consumption increased by 291 seers only, being 17,325 seers in all against 17,034 in the previous year. The number of licenses held for medicinal purposes increased also from 1,108 in 1932–33 to 1,129 in the year under report.

In Sind an increase in the sale of licensed opium is explained largely by the replacement of illicit by licit opium in the Desert area, to the reduction in the issue price of this drug by Rs. 20 per seer, and to the introduction of a fixed maximum selling price of annas 12 per tola in that area.

8. The total excise revenue and expenditure of the years 1932–33 and 1933–34 are compared in the following statement :—

	Revenue.		Expenditure.	
	1932–33.	1933–34.	1932–33.	1933–34.
	Rs.	Rs.	Rs.	Rs.
Presidency proper ..	3,23,32,000	3,35,76,000	45,50,000	47,97,000
Sind	31,15,000	30,31,000	3,90,000	4,27,000
Total ..	3,54,47,000	3,66,07,000	49,40,000	52,24,000

The revenue shows an increase of Rs. 11,60,000, mainly due to larger receipts under toddy, commercial spirits and hemp drugs in the Presidency proper.

The cost of administration increased by Rs. 2,84,000, principally due to higher expenditure incurred at the Nasik Distillery. It may, however, be mentioned that the net profit made by the Distillery was nearly Rs. 2 lacks more in 1933–34 than in the previous year.

9. The total number of detected offences against the abkari law in the Presidency proper (8,380) as against 7,967 in 1932–33 calls for no special comment, nor is there anything specially noteworthy in regard to offences against abkari law in Sind in the year under report.

10. On consideration of the reports of the Commissioner of Excise, Bombay, and the Superintendent of Salt and Excise in Sind, Government are satisfied that the Department has functioned satisfactorily in the year under report and would like once again to congratulate the excise staff of all ranks for their good work.

By order of the Government of Bombay
(Transferred Departments),

T. E. STREATFIELD,
Under Secretary to Government.

G. R., No. P. 55/5752, R. D., dated the 15th May 1935.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Collector of Bombay,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Superintendent of Salt and Excise, Sind,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Political and Reforms Department,
The Home Department,
The Public Works Department,
The Finance Department,
*The Honourable the Agent to the Governor General in the States of Western India,
*The Agent to the Governor General for the Gujarat States, and Resident at Baroda,
*The Agent to the Governor General for the Deccan States, and Resident at Kolhapur,
*The Government of India,
*The High Commissioner for India, London.

*By letter.